

SECOND REGULAR SESSION

[CORRECTED]

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NOS. 1030, 1033, 1146, 1225 & 1326

93RD GENERAL ASSEMBLY

Reported from the Committee on Local Government March 1, 2006 with recommendation that House Committee Substitute for House Bill Nos. 1030, 1033, 1146, 1225 & 1326 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

Reported from the Committee on Rules March 15, 2006 with recommendation that House Committee Substitute for House Bill Nos. 1030, 1033, 1146, 1225 & 1326 Do Pass with three hours debate on Perfection.

Taken up for Perfection March 29, 2006. House Committee Substitute for House Bill Nos. 1030, 1033, 1146, 1225 & 1326 ordered Perfected and printed, as amended.

STEPHEN S. DAVIS, Chief Clerk

3261L.03P

AN ACT

To repeal sections 50.327, 50.339, 50.660, 52.230, 54.040, 59.331, 67.547, 67.797, 67.1003, 67.1360, 67.1806, 72.080, 100.050, 137.115, 138.010, 138.135, 139.100, 162.441, 177.091, 193.065, 228.040, 228.070, 228.190, 230.220, 260.830, 260.831, 321.200, 321.552, 479.020, 610.010, 644.584, 644.585, and 644.586, RSMo, and to enact in lieu thereof fifty-four new sections relating to political subdivisions, with penalty provisions and an emergency clause.

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

Section A. Sections 50.327, 50.339, 50.660, 52.230, 54.040, 59.331, 67.547, 67.797,
2 67.1003, 67.1360, 67.1806, 72.080, 100.050, 137.115, 138.010, 138.135, 139.100, 162.441,
3 177.091, 193.065, 228.040, 228.070, 228.190, 230.220, 260.830, 260.831, 321.200, 321.552,
4 479.020, 610.010, 644.584, 644.585, and 644.586, RSMo, are repealed and fifty-four new
5 sections enacted in lieu thereof, to be known as sections 49.292, 50.032, 50.327, 50.339, 50.660,

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

6 52.230, 54.040, 59.331, 59.332, 67.048, 67.304, 67.547, 67.797, 67.997, 67.1003, 67.1360,
7 67.1806, 67.2040, 67.2715, 72.080, 82.301, 92.500, 94.839, 94.860, 94.950, 100.050, 137.115,
8 138.010, 138.135, 139.100, 140.852, 162.441, 177.091, 190.053, 193.065, 228.040, 228.190,
9 230.220, 260.830, 260.831, 321.162, 321.200, 321.552, 321.688, 473.748, 479.020, 610.010,
10 644.584, 644.585, 644.586, 650.465, 1, 2, and 3, to read as follows:

**49.292. 1. Notwithstanding any other law to the contrary, the county commission
2 of any county may reject the transfer of title of real property to the county by donation or
3 dedication if the commission determines that such rejection is in the public interest of the
4 county.**

**5 2. No transfer of title of real property to the county commission or any other
6 political subdivision by donation or dedication authorized to be recorded in the office of
7 the recorder of deeds shall be valid unless it has been proved or acknowledged. The
8 preparer of the document relating to subsection 1 of this section shall not submit a
9 document to the recorder of deeds for recording unless the acceptance thereof of the
10 grantee named in the document has been proved or acknowledged.**

**50.032. No county shall receive any state funds unless the county has determined,
2 by order or ordinance, to agree to engage in mandatory mediation in any dispute regarding
3 the portion of expenses the county shall pay in any matter involving financial expenditures
4 by such county and another county to determine the portion of expenses each county shall
5 be responsible for paying. Mediation under this section shall be nonbinding and
6 independently administered. The counties shall mutually agree upon a qualified
7 independent and neutral county commissioner of a county not involved in the dispute to
8 serve as mediator, and shall share the costs of the mediator. If the counties cannot
9 mutually agree upon county commissioner to serve as mediator, the matter shall be
10 resolved by a three-person mediation panel consisting of county commissioner selected by
11 each county, and one person selected by such selected county commissioners. In the event
12 that a three-person mediation panel is necessary, each county shall bear the expense of its
13 own mediator, and shall jointly and equally bear with the other county the expense of the
14 third mediator and the mediation. The mediation shall take place within thirty days of the
15 selection of the mediator or mediators. If the mediator issues a decision, either county may
16 appeal the decision to the circuit court to determine the portion of expenses each county
17 shall be responsible for paying.**

**50.327. [Notwithstanding any other provisions of law to the contrary,] The salary
2 schedules contained in section 49.082, RSMo, sections 50.334 and 50.343, 51.281, RSMo,
3 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo,
4 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, [and] 58.095, RSMo, and 473.742, RSMo, shall**

5 be set as a base schedule for those county officials, unless the current salary of such officials, as
6 of August 28, 2005, is **higher or** lower than the compensation provided under the salary
7 schedules. Beginning August 28, 2005, the salary commission in all counties except charter
8 counties in this state shall be responsible for the computation of salaries of all county officials;
9 provided, however, that any percentage salary adjustments in a county shall be equal for all such
10 officials in that county **and that in no event shall base salary or compensation set on or after**
11 **August 28, 2005, be reduced below the salary or compensation being paid for any such**
12 **offices or officers on August 28, 2005. All actions or votes taken under the authority of**
13 **section 50.333 between August 28, 2005, and December 31, 2005, shall be subject to this**
14 **provision and any such action or vote not in compliance with this provision as amended by**
15 **this act shall be void.**

50.339. 1. In any county of the first classification with more than seventy-one thousand
2 three hundred but less than seventy-one thousand four hundred inhabitants, the salary
3 commission at its meeting in 2003 and at any meeting held in 2004 may equalize the base salary
4 for each office to an amount not greater than that set by law as the maximum compensation.
5 Nothing in this section shall be construed to prevent offices which have additional compensation
6 specified in law from receiving such compensation or from having such compensation added to
7 the base compensation in excess of the equalized salary.

8 2. Notwithstanding any provision of sections **50.327, 50.333, or 50.343** to the contrary,
9 in any county of the first classification with more than sixty-eight thousand six hundred but less
10 than sixty-eight thousand seven hundred inhabitants, the salary commission may meet in the year
11 [2004] **2007** to determine whether to equalize the base salary for the office of treasurer **and**
12 **public administrator** with the base salaries of [other county officers at an amount not greater
13 than the amount set as the maximum compensation in subdivision (1) of subsection 1 of section
14 50.343] **the offices of auditor and recorder of deeds.**

50.660. 1. All contracts shall be executed in the name of the county, or in the name of
2 a township in a county with a township form of government, by the head of the department or
3 officer concerned, except contracts for the purchase of supplies, materials, equipment or services
4 other than personal made by the officer in charge of purchasing in any county or township having
5 the officer. No contract or order imposing any financial obligation on the county or township
6 is binding on the county or township unless it is in writing and unless there is a balance
7 otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash
8 balance otherwise unencumbered in the treasury to the credit of the fund from which payment
9 is to be made, each sufficient to meet the obligation incurred and unless the contract or order
10 bears the certification of the accounting officer so stating; except that in case of any contract for
11 public works or buildings to be paid for from bond funds or from taxes levied for the purpose

12 it is sufficient for the accounting officer to certify that the bonds or taxes have been authorized
13 by vote of the people and that there is a sufficient unencumbered amount of the bonds yet to be
14 sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a
15 sufficient unencumbered cash balance in the treasury. All contracts and purchases shall be let
16 to the lowest and best bidder after due opportunity for competition, including advertising the
17 proposed letting in a newspaper in the county or township with a circulation of at least five
18 hundred copies per issue, if there is one, except that the advertising is not required in case of
19 contracts or purchases involving an expenditure of less than four thousand five hundred dollars.
20 It is not necessary to obtain bids on any purchase in the amount of four thousand five hundred
21 dollars or less made from any one person, firm or corporation during any period of ninety days.
22 All bids for any contract or purchase may be rejected and new bids advertised for. Contracts
23 which provide that the person contracting with the county or township shall, during the term of
24 the contract, furnish to the county or township at the price therein specified the supplies,
25 materials, equipment or services other than personal therein described, in the quantities required,
26 and from time to time as ordered by the officer in charge of purchasing during the term of the
27 contract, need not bear the certification of the accounting officer, as herein provided; but all
28 orders for supplies, materials, equipment or services other than personal shall bear the
29 certification. In case of such contract, no financial obligation accrues against the county or
30 township until the supplies, materials, equipment or services other than personal are so ordered
31 and the certificate furnished.

32 **2. Notwithstanding the provisions of subsection 1 of this section to the contrary, in**
33 **any county of the first classification, advertising shall not be required in the case of**
34 **contracts or purchases involving an expenditure of less than seven thousand five hundred**
35 **dollars, nor shall it be necessary to obtain bids on any purchase in the amount of seven**
36 **thousand five hundred dollars or less made from any one person, firm or corporation**
37 **during any period of ninety days.**

52.230. Each year the collectors of revenue in all counties of the first class not having
2 a charter form of government, and in all second, third and fourth class counties of the state, not
3 under township organization, shall mail to all resident taxpayers, at least [fifteen] **thirty** days
4 prior to delinquent date, a statement of all real and tangible personal property taxes due and
5 assessed on the current tax books in the name of the taxpayers. Such statement shall also include
6 the amount of real and tangible personal property taxes delinquent at the time of the mailing of
7 the statement, including any interest and penalties associated with the delinquent taxes. Such
8 statement shall declare upon its face, or by an attachment thereto, that they are delinquent at the
9 time such statement is mailed for an amount of real or tangible personal property taxes, or both.
10 Collectors shall also mail tax receipts for all the taxes received by mail.

54.040. 1. A candidate for election or appointment as county treasurer shall be at least twenty-one years of age, a citizen of the United States, and a resident of the state of Missouri and the county in which he or she is a candidate for at least one year prior to the date of the general election or appointment for such office. The candidate shall also be a registered voter and shall be current in the payment of all personal and real property taxes. Upon election or appointment to such office, the person shall continue to reside in that county during his or her tenure in office.

2. No sheriff, marshal, clerk or collector, or the deputy of any such officer, shall be eligible to the office of treasurer of any county.

59.331. The preparer of a document shall not include an individual's [federal Social Security number] sensitive personal identifying information in a document that is prepared and presented for recording in the office of the recorder of deeds. "Sensitive personal identifying information" includes federal Social Security numbers, bank account numbers, and credit card account numbers. This section does not apply to state or federal tax liens, military separation or discharge papers, and other documents required by law to contain such information that are filed or recorded in the office of the recorder of deeds. Should any person's sensitive personal identifying information appear on any document prepared or submitted for recording, the preparer, submitter, or anyone in an agency relationship with the person may redact, remove, or delete the sensitive personal identifying information prior to submission to the recorder of deeds. Any such redaction, removal, or deletion shall not in any way affect the legal status of the transaction described in the document. The recorder of deeds shall not alter or modify any document in the official record except as otherwise provided by law.

59.332. Should any sensitive personal identifying information, as defined in section 59.331, appear in any record or image viewable on any publicly available Internet website maintained or sponsored by a recorder of deeds, any person may apply to the recorder of deeds for redaction or removal of that sensitive personal identifying information. Any such application shall be made in writing, signed by the applicant, his or her attorney, or legal guardian, and shall specifically identify the document or documents containing the sensitive personal identifying information. The application shall be accompanied by a legible copy of each recorded document affected by the application, upon which the sensitive personal identifying information that is to be redacted is highlighted or otherwise indicated. Upon receipt of an application submitted in compliance with this section, the recorder of deeds may redact or remove the affected document from the records viewable on the publicly available Internet website.

2 **67.048. Any county board that receives funding from the county treasury and**
3 **whose members are appointed by the county commission shall submit an annual report at**
4 **the end of each fiscal year itemizing its expenditures.**

2 **67.304. 1. The governing body of any municipality or county may authorize any**
3 **organization to stand in a road in such municipality or county to solicit a charitable**
4 **contribution. Any organization seeking authorization under this section shall file a written**
5 **application with the governing body no later than the eleventh day before the solicitation**
6 **is to begin. The application shall include:**

6 **(1) The date and time the solicitation is to occur;**

7 **(2) The location of the solicitation; and**

8 **(3) The number of solicitors to be involved at each location of the solicitation.**

9 **2. The governing body may require the applicant to obtain a permit or to pay a**
10 **reasonable fee to receive the authorization.**

11 **3. The governing body may require proof of liability insurance in the amount**
12 **determined by the municipality or county to cover damages that may arise from the**
13 **solicitation. The insurance shall provide coverage against claims against the applicant and**
14 **claims against the governing body.**

15 **4. Collections shall only be conducted at intersections controlled by electronic**
16 **signal lights or by four-way stop signs.**

17 **5. The governing body may set a minimum age requirement for all individuals**
18 **participating in charitable solicitation activities under this section.**

19 **6. The charitable organization for which the funds are being collected shall provide**
20 **services or benefits to individuals residing in this state, and shall be exempt from taxation**
21 **under section 501(c)(3) of the Internal Revenue Code of 1986, as amended.**

2 **67.547. 1. In addition to the tax authorized by section 67.505, any county may, by a**
3 **majority vote of its governing body, impose an additional county sales tax on all sales which are**
4 **subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax**
5 **authorized by this section shall be in addition to any and all other sales tax allowed by law;**
6 **except that no ordinance or order imposing a sales tax under the provisions of this section shall**
7 **be effective unless the governing body of the county submits to the voters of the county, at a**
8 **county or state general, primary or special election, a proposal to authorize the governing body**
9 **of the county to impose such tax.**

9 **2. The ballot of submission shall contain, but need not be limited to the following**
10 **language:**

11 **Shall the county of (county's name) impose a countywide sales tax of**
12 **..... (insert rate) percent?**

13 ☐ YES ☐ NO

14

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

17

18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
19 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
21 governing body of the county shall have no power to impose the sales tax as herein authorized
22 unless and until the governing body of the county submits another proposal to authorize the
23 governing body of the county to impose the sales tax under the provisions of this section and
24 such proposal is approved by a majority of the qualified voters voting thereon.

25 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
26 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
27 retail of all tangible personal property or taxable services at retail within any county adopting
28 such tax, if such property and services are subject to taxation by the state of Missouri under the
29 provisions of sections 144.010 to 144.525, RSMo.

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

32 5. In any first class county having a charter form of government and having a population
33 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
34 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
35 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
36 and villages and the unincorporated area of the county on the ratio that the population of each
37 bears to the total population of the county. The population of each city, town or village and the
38 unincorporated area of the county and the total population of the county shall be determined on
39 the basis of the most recent federal decennial census.

40 6. **In any county of the second classification with more than nineteen thousand**
41 **seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds**
42 **of the sales tax authorized by this section shall be distributed so that an amount equal to**
43 **three-fourths of the proceeds of the tax shall be distributed to the county and the**
44 **remaining one-fourth shall be distributed equally among the incorporated cities, towns,**
45 **and villages of the county. Upon request from any city, town, or village within the county,**
46 **the county shall make available for inspection the distribution report provided to the**
47 **county by the department of revenue. Any expenses incurred by the county in supplying**
48 **such report to a city, town, or village shall be paid by such city, town, or village.**

49 **7.** In any first class county having a charter form of government and having a population
50 of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the
51 purpose of funding in whole or in part the construction, operation or maintenance of a sports
52 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
53 or anything incidental or necessary to a complex suitable for any type of professional sport or
54 recreation, either upon, above or below the ground.

55 **[7.] 8.** The director of revenue may authorize the state treasurer to make refunds from
56 the amounts in the trust fund and credited to any county for erroneous payments and
57 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
58 such counties. If any county abolishes the tax, the county shall notify the director of revenue of
59 the action at least ninety days prior to the effective date of the repeal and the director of revenue
60 may order retention in the trust fund, for a period of one year, of two percent of the amount
61 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
62 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
63 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
64 shall remit the balance in the account to the county and close the account of that county. The
65 director of revenue shall notify each county of each instance of any amount refunded or any
66 check redeemed from receipts due the county.

 67.797. 1. When a regional recreational district is organized in only one county, the
2 executive, as that term is defined in subdivision (4) of section 67.750, with the advice and
3 consent of the governing body of the county shall appoint a board of directors for the district
4 consisting of seven persons, chosen from the residents of the district. Where the district is in
5 more than one county, the executives, as defined in subdivision (4) of section 67.750, of the
6 counties in the district [shall], with the advice and consent of the governing bodies of each
7 county shall, as nearly as practicable, evenly appoint such members and allocate staggered terms
8 pursuant to subsection 2 of this section, with the county having the largest area within the district
9 appointing a greater number of directors if the directors cannot be appointed evenly. No member
10 of the governing body of the county or official of any municipal government located within the
11 district shall be a member of the board and no director shall receive compensation for
12 performance of duties as a director. Members of the board of directors shall be citizens of the
13 United States and they shall reside within the district. No board member shall be interested
14 directly or indirectly in any contract entered into pursuant to sections 67.792 to 67.799.

15 2. The directors appointed to the regional recreation district shall hold office for
16 three-year terms, except that of the members first appointed, two shall hold office for one year,
17 two shall hold office for two years and three shall hold office for three years. The executives of
18 the counties within the regional recreational district shall meet to determine and implement a fair

19 allocation of the staggered terms among the counties, provided that counties eligible to appoint
20 more than one board member may not appoint board members with identical initial terms until
21 each of a one-year, two-year and three-year initial term has been applied to such county. On the
22 expiration of such initial terms of appointment and on the expiration of any subsequent term, the
23 resulting vacancies shall be filled by the executives of the respective counties, with the advice
24 and consent of the respective governing bodies. All vacancies on the board shall be filled in the
25 same manner for the duration of the term being filled. Board members shall serve until their
26 successors are named and such successors have commenced their terms as board members.
27 Board members shall be eligible for reappointment. Upon the petition of the county executive
28 of the county from which the board member received his or her appointment, the governing body
29 of the county may remove any board member for misconduct or neglect of duties.

30 3. Notwithstanding any other provision of sections 67.750 to 67.799, to the contrary,
31 after August 28, 2004, in any district located in whole or in part in any county of the first
32 classification with more than one hundred eighty-four thousand but less than one hundred
33 eighty-eight thousand inhabitants, upon the expiration of such initial terms of appointment and
34 on the expiration of any subsequent term, the resulting vacancies shall be filled by election at the
35 next regularly scheduled election date throughout the district. In the event that a vacancy exists
36 before the expiration of a term, the governing body of the county shall appoint a member for the
37 remainder of the unexpired term. Board members shall be elected for terms of three years. Such
38 elections shall be held according to this section and the applicable laws of this state. If no person
39 files as a candidate for election to the vacant office within the applicable deadline for filing as
40 a candidate, then the governing body of any such county shall appoint a person to be a member
41 of the board for a term of three years. Any appointed board members shall be eligible to run for
42 office.

43 4. Directors shall immediately after their appointment meet and organize by the election
44 of one of their number president, and by the election of such other officers as they may deem
45 necessary. The directors shall make and adopt such bylaws, rules and regulations for their
46 guidance and for the government of the parks, neighborhood trails and recreational grounds and
47 facilities as may be expedient, not inconsistent with sections 67.792 to 67.799. They shall have
48 the exclusive control of the expenditures of all money collected to the credit of the regional
49 recreational fund and of the supervision, improvement, care and custody of public parks,
50 neighborhood trails, recreational facilities and grounds owned, maintained or managed by the
51 district. All moneys received for such purposes shall be deposited in the treasury of the county
52 containing the largest portion of the district to the credit of the regional recreational fund and
53 shall be kept separate and apart from the other moneys of such county. Such board shall have
54 power to purchase or otherwise secure ground to be used for such parks, neighborhood trails,

55 recreational grounds and facilities, shall have power to appoint suitable persons to maintain such
56 parks, neighborhood trails and recreational facilities and administer recreational programs and
57 fix their compensation, and shall have power to remove such appointees.

58 5. The board of directors may issue debt for the district pursuant to section 67.798.

59 6. If a county, or a portion of a county, not previously part of any district, shall enter a
60 district, the executives of the new member county and any previous member counties shall
61 promptly meet to apportion the board seats among the counties participating in the enlarged
62 district. All purchases in excess of ten thousand dollars used in the construction or maintenance
63 of any public park, neighborhood trail or recreational facility in the regional recreation district
64 shall be made pursuant to the lowest and best bid standard as provided in section 34.040, RSMo,
65 or pursuant to the lowest and best proposal standard as provided in section 34.042, RSMo. The
66 board of the district shall have the same discretion, powers and duties as the commissioner of
67 administration has in sections 34.040 and 34.042, RSMo.

68 **7. Notwithstanding other provisions of this section to the contrary, when a regional**
69 **recreational district lies completely within any county of the first classification with more**
70 **than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-**
71 **five thousand five hundred inhabitants on land owned solely by the county, the governing**
72 **body of the county shall have exclusive control of the expenditures of all moneys collected**
73 **to the credit of the regional recreational fund, and of the supervision, improvement, care,**
74 **and custody of public parks, neighborhood trails, recreational facilities, and grounds**
75 **owned, maintained, or managed by the county within the district.**

67.997. 1. **The governing body of any county of the third classification without a**
2 **township form of government and with more than eighteen thousand one hundred but**
3 **fewer than eighteen thousand two hundred inhabitants may impose, by order or ordinance,**
4 **a sales tax on all retail sales made within the county which are subject to sales tax under**
5 **chapter 144, RSMo. The tax authorized in this section shall not exceed one-fourth of one**
6 **percent, and shall be imposed solely for the purpose of funding senior services and youth**
7 **programs provided by the county. One-half of all revenue collected under this section shall**
8 **be used solely to fund any service or activity deemed necessary by the senior service tax**
9 **commission established in this section, and one-half of all revenue collected under this**
10 **section shall be used solely to fund all youth programs administered by an existing county**
11 **community task force. The tax authorized in this section shall be in addition to all other**
12 **sales taxes imposed by law, and shall be stated separately from all other charges and taxes.**
13 **The order or ordinance shall not become effective unless the governing body of the county**
14 **submits to the voters residing within the county at a state general, primary, or special**

15 election a proposal to authorize the governing body of the county to impose a tax under this
16 section.

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

19 Shall (insert the name of the county) impose a sales tax at a rate of (insert
20 rate of percent) percent, with half of the revenue from the tax to be used solely to fund
21 senior services provided by the county and half of the revenue from the tax to be used
22 solely to fund youth programs provided by the county?

23 ☐ YES

☐ NO

24

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

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in
29 favor of the question, then the tax shall become effective on the first day of the second
30 calendar quarter immediately following the approval of the tax or notification to the
31 department of revenue if such tax will be administered by the department of revenue. If
32 a majority of the votes cast on the question by the qualified voters voting thereon are
33 opposed to the question, then the tax shall not become effective unless and until the
34 question is resubmitted under this section to the qualified voters and such question is
35 approved by a majority of the qualified voters voting on the question.

36 3. On or after the effective date of any tax authorized under this section, the county
37 which imposed the tax may adopt one of the two following provisions for the collection and
38 administration of the tax:

39 (1) The county may adopt rules for the internal collection of such tax by the county
40 officers usually responsible for collection and administration of county taxes; or

41 (2) The county may enter into an agreement with the director of the department
42 of revenue for the purpose of collecting the tax authorized in this section. In the event the
43 county enters into an agreement with the director of revenue for the collection of the tax,
44 on or after the effective date of the tax the director of revenue shall be responsible for the
45 administration, collection, enforcement, and operation of the tax, and sections 32.085 and
46 32.087, RSMo, shall apply. All revenue collected under this section by the director of the
47 department of revenue on behalf of any county, except for one percent for the cost of
48 collection which shall be deposited in the state's general revenue fund, shall be deposited
49 in a special trust fund, which is hereby created and shall be known as the "Senior Services
50 and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated

51 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
52 commingled with any funds of the state. The director may make refunds from the amounts
53 in the trust fund and credited to the county for erroneous payments and overpayments
54 made, and may redeem dishonored checks and drafts deposited to the credit of such
55 county. Any funds in the special trust fund which are not needed for current expenditures
56 shall be invested in the same manner as other funds are invested. Any interest and moneys
57 earned on such investments shall be credited to the fund.

58 **4. In order to permit sellers required to collect and report the sales tax to collect the**
59 **amount required to be reported and remitted, but not to change the requirements of**
60 **reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid**
61 **fractions of pennies, the governing body of the county may authorize the use of a bracket**
62 **system similar to that authorized in section 144.285, RSMo, and notwithstanding the**
63 **provisions of that section, this new bracket system shall be used where this tax is imposed**
64 **and shall apply to all taxable transactions. Beginning with the effective date of the tax,**
65 **every retailer in the county shall add the sales tax to the sale price, and this tax shall be a**
66 **debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same**
67 **manner as the purchase price. For purposes of this section, all retail sales shall be deemed**
68 **to be consummated at the place of business of the retailer.**

69 **5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the**
70 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**
71 **to the collection of the tax, and all exemptions granted to agencies of government,**
72 **organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made**
73 **applicable to the imposition and collection of the tax. The same sales tax permit, exemption**
74 **certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the**
75 **administration and collection of the state sales tax shall satisfy the requirements of this**
76 **section, and no additional permit or exemption certificate or retail certificate shall be**
77 **required; except that, the director of revenue may prescribe a form of exemption certificate**
78 **for an exemption from the tax. All discounts allowed the retailer under the state sales tax**
79 **for the collection of and for payment of taxes are hereby allowed and made applicable to**
80 **the tax. The penalties for violations provided in section 32.057, RSMo, and sections**
81 **144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any**
82 **person is delinquent in the payment of the amount required to be paid under this section,**
83 **or in the event a determination has been made against the person for taxes and penalty**
84 **under this section, the limitation for bringing suit for the collection of the delinquent tax**
85 **and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.**

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

90 **Shall (insert the name of the county) repeal the sales tax imposed at a rate**
91 **of (insert rate of percent) percent for the purpose of funding senior services and**
92 **youth programs provided by the county?**

93 ☐ YES ☐ NO

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

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

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

116 **8. If the tax is repealed or terminated by any means, all funds remaining in the**
117 **special trust fund shall continue to be used solely for the designated purposes, and the**
118 **county shall notify the director of the department of revenue of the action at least thirty**
119 **days before the effective date of the repeal and the director may order retention in the trust**
120 **fund, for a period of one year, of two percent of the amount collected after receipt of such**
121 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**

checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Each county imposing the tax authorized in this section shall establish a senior services tax commission to administer the portion of the sales tax revenue dedicated to providing senior services. Such commission shall consist of seven members appointed by the county commission. The county commission shall determine the qualifications, terms of office, compensation, powers, duties, restrictions, procedures, and all other necessary functions of the commission.

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

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

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

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

37 ☐ YES ☐ NO

38

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

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than seven thousand
3 five hundred;

4 (2) A county with a population of over nine thousand six hundred and less than twelve
5 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
6 submits the issue to the voters of such county prior to January 1, 2003;

7 (3) A third class city which is the county seat of a county of the third classification
8 without a township form of government with a population of at least twenty-five thousand but
9 not more than thirty thousand inhabitants;

10 (4) Any fourth class city having, according to the last federal decennial census, a
11 population of more than one thousand eight hundred fifty inhabitants but less than one thousand
12 nine hundred fifty inhabitants in a county of the first classification with a charter form of
13 government and having a population of greater than six hundred thousand but less than nine
14 hundred thousand inhabitants;

15 (5) Any city having a population of more than three thousand but less than eight
16 thousand inhabitants in a county of the fourth classification having a population of greater than
17 forty-eight thousand inhabitants;

18 (6) Any city having a population of less than two hundred fifty inhabitants in a county
19 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

- 20 (7) Any fourth class city having a population of more than two thousand five hundred
21 but less than three thousand inhabitants in a county of the third classification having a population
22 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;
- 23 (8) Any third class city with a population of more than three thousand two hundred but
24 less than three thousand three hundred located in a county of the third classification having a
25 population of more than thirty-five thousand but less than thirty-six thousand;
- 26 (9) Any county of the second classification without a township form of government and
27 a population of less than thirty thousand;
- 28 (10) Any city of the fourth class in a county of the second classification without a
29 township form of government and a population of less than thirty thousand;
- 30 (11) Any county of the third classification with a township form of government and a
31 population of at least twenty-eight thousand but not more than thirty thousand;
- 32 (12) Any city of the fourth class with a population of more than one thousand eight
33 hundred but less than two thousand in a county of the third classification with a township form
34 of government and a population of at least twenty-eight thousand but not more than thirty
35 thousand;
- 36 (13) Any city of the third class with a population of more than seven thousand two
37 hundred but less than seven thousand five hundred within a county of the third classification with
38 a population of more than twenty-one thousand but less than twenty-three thousand;
- 39 (14) Any fourth class city having a population of more than two thousand eight hundred
40 but less than three thousand one hundred inhabitants in a county of the third classification with
41 a township form of government having a population of more than eight thousand four hundred
42 but less than nine thousand inhabitants;
- 43 (15) Any fourth class city with a population of more than four hundred seventy but less
44 than five hundred twenty inhabitants located in a county of the third classification with a
45 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 46 (16) Any third class city with a population of more than three thousand eight hundred
47 but less than four thousand inhabitants located in a county of the third classification with a
48 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 49 (17) Any fourth class city with a population of more than four thousand three hundred
50 but less than four thousand five hundred inhabitants located in a county of the third classification
51 without a township form of government with a population greater than sixteen thousand but less
52 than sixteen thousand two hundred inhabitants;
- 53 (18) Any fourth class city with a population of more than two thousand four hundred but
54 less than two thousand six hundred inhabitants located in a county of the first classification

55 without a charter form of government with a population of more than fifty-five thousand but less
56 than sixty thousand inhabitants;

57 (19) Any fourth class city with a population of more than two thousand five hundred but
58 less than two thousand six hundred inhabitants located in a county of the third classification with
59 a population of more than nineteen thousand one hundred but less than nineteen thousand two
60 hundred inhabitants;

61 (20) Any county of the third classification without a township form of government with
62 a population greater than sixteen thousand but less than sixteen thousand two hundred
63 inhabitants;

64 (21) Any county of the second classification with a population of more than forty-four
65 thousand but less than fifty thousand inhabitants;

66 (22) Any third class city with a population of more than nine thousand five hundred but
67 less than nine thousand seven hundred inhabitants located in a county of the first classification
68 without a charter form of government and with a population of more than one hundred
69 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

70 (23) Any city of the fourth classification with more than five thousand two hundred but
71 less than five thousand three hundred inhabitants located in a county of the third classification
72 without a township form of government and with more than twenty-four thousand five hundred
73 but less than twenty-four thousand six hundred inhabitants;

74 (24) Any third class city with a population of more than nineteen thousand nine hundred
75 but less than twenty thousand in a county of the first classification without a charter form of
76 government and with a population of more than one hundred ninety-eight thousand but less than
77 one hundred ninety-eight thousand two hundred inhabitants;

78 (25) Any city of the fourth classification with more than two thousand six hundred but
79 less than two thousand seven hundred inhabitants located in any county of the third classification
80 without a township form of government and with more than fifteen thousand three hundred but
81 less than fifteen thousand four hundred inhabitants;

82 (26) Any county of the third classification without a township form of government and
83 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

84 (27) Any city of the fourth classification with more than five thousand four hundred but
85 fewer than five thousand five hundred inhabitants and located in more than one county;

86 (28) Any city of the fourth classification with more than six thousand three hundred but
87 fewer than six thousand five hundred inhabitants and located in more than one county **through**
88 **the creation of a tourism district which may include, in addition to the geographic area of**
89 **such city, the area encompassed by the portion of the school district, located within a**
90 **county of the first classification with more than ninety-three thousand eight hundred but**

91 **fewer than ninety-three thousand nine hundred inhabitants, having an average daily**
92 **attendance for school year 2005 between one thousand eight hundred fifty and one**
93 **thousand nine hundred;**

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants; or

102 (31) Any city of the third classification with more than nine thousand three hundred but
103 less than nine thousand four hundred inhabitants;

104 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,
105 motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to
106 recreational boats which are used by transients for sleeping, which shall be at least two percent,
107 but not more than five percent per occupied room per night, except that such tax shall not
108 become effective unless the governing body of the city or county submits to the voters of the city
109 or county at a state general, primary or special election, a proposal to authorize the governing
110 body of the city or county to impose a tax pursuant to the provisions of this section and section
111 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any
112 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
113 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
114 of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1806. 1. The regional taxicab commission shall consist of a chairperson plus eight
2 members, four of whom shall be appointed by the chief executive of the city with approval of
3 the board of aldermen, and four of whom shall be appointed by the chief executive of the county
4 with approval of the governing body of the county. Of the eight members first appointed, one
5 city appointee and one county appointee shall be appointed to a four-year term, two city
6 appointees and two county appointees shall be appointed to a three-year term, and one city
7 appointee and one county appointee shall be appointed to a one-year term. Members appointed
8 after the expiration of these initial terms shall serve a four-year term. The chief executive officer
9 of the city and the chief executive officer of the county shall alternately appoint a chairperson
10 who shall serve a term of three years. The respective chief executive who appoints the members
11 of the commission shall appoint members to fill unexpired terms resulting from any vacancy of
12 a person appointed by that chief executive. All members and the chairperson must reside within

13 the district while serving as a member. All members shall serve without compensation.
14 [Nothing shall prohibit a representative of the taxicab industry from being chairperson.] **No**
15 **owner, employee, shareholder, or independent contractor over whom the commission has**
16 **oversight, or any person who stands to benefit economically or politically, directly or**
17 **indirectly, shall be appointed to the commission. No member of the commission shall be**
18 **related to a representative of the transportation industry within the third degree of**
19 **consanguinity or affinity.**

20 2. [In making the eight appointments set forth in subsection 1 of this section, the chief
21 executive officer of the city and the chief executive officer of the county shall collectively select
22 four representatives of the taxicab industry. Such four representatives of the taxicab industry
23 shall include at least one from each of the following:

24 (1) An owner or designated assignee of a taxicab company which holds at least one but
25 no more than one hundred taxicab licenses;

26 (2) An owner or designated assignee of a taxicab company which holds at least one
27 hundred one taxicab licenses or more;

28 (3) A taxicab driver, excluding any employee or independent contractor of a company
29 currently represented on the commission.

30

31 The remaining five commission members shall be designated "at large" and shall not be a
32 representative of the taxicab industry or be the spouse of any such person nor be an individual
33 who has a direct material or financial interest in such industry. If any representative of the
34 taxicab industry resigns or is otherwise unable to serve out the term for which such
35 representative was appointed, a similarly situated representative of the taxicab industry shall be
36 appointed to complete the specified term.] **An advisory committee composed of ten**
37 **representatives of the transportation industry shall be established to advise the commission**
38 **from time to time. Such ten representatives of the transportation industry shall be named**
39 **by the commission and shall include a diverse representation from the full range of**
40 **transportation modes regulated by the commission, including but not limited to small and**
41 **large "on-call" taxicab companies, airport taxi companies, and companies using luxury**
42 **transportation, courtesy vehicles, rickshaws, horse-drawn carriages, paratransit vehicles,**
43 **and other transportation equipment.**

67.2040. 1. The governing body of any county of the third classification without a
2 township form of government and with more than forty-one thousand one hundred but
3 fewer than forty-one thousand two hundred inhabitants may impose, by order or
4 ordinance, a sales tax on all retail sales made within the county which are subject to sales
5 tax under chapter 144, RSMo. The tax authorized in this section shall be equal to one-

6 eighth of one percent, and shall be imposed solely for the purpose of funding construction
7 for a shelter for women and children, as defined in section 455.200, RSMo. The tax
8 authorized in this section shall be in addition to all other sales taxes imposed by law, and
9 shall be stated separately from all other charges and taxes. The order or ordinance shall
10 not become effective unless the governing body of the county submits to the voters residing
11 within the county at a state general, primary, or special election, a proposal to authorize
12 the governing body of the county to impose a tax under this section.

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

15 Shall (insert the name of the political subdivision) impose a sales tax at a rate
16 of (insert rate of percent) percent, solely for the purpose of funding construction for
17 a shelter for women and children?

18 ☐ YES ☐ NO

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

22
23 If a majority of the votes cast on the question by the qualified voters voting thereon are in
24 favor of the question, then the tax shall become effective on the first day of the second
25 calendar quarter immediately following notification to the department of revenue. If a
26 majority of the votes cast on the question by the qualified voters voting thereon are
27 opposed to the question, then the tax shall not become effective unless and until the
28 question is resubmitted under this section to the qualified voters and such question is
29 approved by a majority of the qualified voters voting on the question.

30 3. All revenue collected under this section by the director of the department of
31 revenue on behalf of any county, except for one percent for the cost of collection which
32 shall be deposited in the state's general revenue fund, shall be deposited in a special trust
33 fund, which is hereby created and shall be known as the "Women's and Children's Shelter
34 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund
35 shall not be deemed to be state funds, and shall not be commingled with any funds of the
36 state. The director may make refunds from the amounts in the trust fund and credited to
37 the county for erroneous payments and overpayments made, and may redeem dishonored
38 checks and drafts deposited to the credit of such county. Any funds in the special trust
39 fund which are not needed for current expenditures shall be invested in the same manner
40 as other funds are invested. Any interest and moneys earned on such investments shall be
41 credited to the fund.

42 **4. On or after the effective date of the tax, the director of revenue shall be**
43 **responsible for the administration, collection, enforcement, and operation of the tax, and**
44 **sections 32.085 and 32.087, RSMo, shall apply. In order to permit sellers required to**
45 **collect and report the sales tax to collect the amount required to be reported and remitted,**
46 **but not to change the requirements of reporting or remitting the tax, or to serve as a levy**
47 **of the tax, and in order to avoid fractions of pennies, the governing body of the county may**
48 **authorize the use of a bracket system similar to that authorized in section 144.285, RSMo,**
49 **and notwithstanding the provisions of that section, this new bracket system shall be used**
50 **where this tax is imposed and shall apply to all taxable transactions. Beginning with the**
51 **effective date of the tax, every retailer in the county shall add the sales tax to the sale price,**
52 **and this tax shall be a debt of the purchaser to the retailer until paid, and shall be**
53 **recoverable at law in the same manner as the purchase price. For purposes of this section,**
54 **all retail sales shall be deemed to be consummated at the place of business of the retailer.**

55 **5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the**
56 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**
57 **to the collection of the tax, and all exemptions granted to agencies of government,**
58 **organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made**
59 **applicable to the imposition and collection of the tax. The same sales tax permit, exemption**
60 **certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the**
61 **administration and collection of the state sales tax shall satisfy the requirements of this**
62 **section, and no additional permit or exemption certificate or retail certificate shall be**
63 **required; except that, the director of revenue may prescribe a form of exemption certificate**
64 **for an exemption from the tax. All discounts allowed the retailer under the state sales tax**
65 **for the collection of and for payment of taxes are hereby allowed and made applicable to**
66 **the tax. The penalties for violations provided in section 32.057, RSMo, and sections**
67 **144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any**
68 **person is delinquent in the payment of the amount required to be paid under this section,**
69 **or in the event a determination has been made against the person for taxes and penalty**
70 **under this section, the limitation for bringing suit for the collection of the delinquent tax**
71 **and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.**

72 **6. Any sales tax imposed under this section shall expire three years after the date**
73 **such tax becomes effective, unless such tax is repealed under this section before the**
74 **expiration date provided for in this subsection.**

75 **7. The governing body of any county that has adopted the sales tax authorized in**
76 **this section may submit the question of repeal of the tax to the voters on any date available**

77 for elections for the county. The ballot of submission shall be in substantially the following
78 form:

79 Shall (insert the name of the political subdivision) repeal the sales tax imposed
80 at a rate of (insert rate of percent) percent for the purpose of funding construction
81 for a shelter for women and children?

82 ☐ YES ☐ NO

83

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

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in
88 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
89 year in which such repeal was approved. If a majority of the votes cast on the question by
90 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized
91 in this section shall remain effective until the question is resubmitted under this section to
92 the qualified voters and the repeal is approved by a majority of the qualified voters voting
93 on the question.

94 8. Whenever the governing body of any county that has adopted the sales tax
95 authorized in this section receives a petition, signed by ten percent of the registered voters
96 of the county voting in the last gubernatorial election, calling for an election to repeal the
97 sales tax imposed under this section, the governing body shall submit to the voters of the
98 county a proposal to repeal the tax. If a majority of the votes cast on the question by the
99 qualified voters voting thereon are in favor of the repeal, the repeal shall become effective
100 on December thirty-first of the calendar year in which such repeal was approved. If a
101 majority of the votes cast on the question by the qualified voters voting thereon are
102 opposed to the repeal, then the sales tax authorized in this section shall remain effective
103 until the question is resubmitted under this section to the qualified voters and the repeal
104 is approved by a majority of the qualified voters voting on the question.

105 9. If the tax is repealed or terminated by any means, all funds remaining in the
106 special trust fund shall continue to be used solely for the designated purposes, and the
107 county shall notify the director of the department of revenue of the action at least thirty
108 days before the effective date of the repeal and the director may order retention in the trust
109 fund, for a period of one year, of two percent of the amount collected after receipt of such
110 notice to cover possible refunds or overpayment of the tax and to redeem dishonored
111 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
112 the effective date of abolition of the tax in such county, the director shall remit the balance

113 in the account to the county and close the account of that county. The director shall notify
114 each county of each instance of any amount refunded or any check redeemed from receipts
115 due the county.

67.2715. 1. The governing body of any city of the third classification with more
2 than ten thousand eight hundred but less than ten thousand nine hundred inhabitants
3 located at least partly within a county of the first classification with more than one
4 hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants
5 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to
6 one-half of one percent on all retail sales made in such city that are subject to taxation
7 under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of constructing,
8 equipping, operating, and maintaining a community center for such city, which may be
9 funded by issuing bonds that will be retired by the revenues received from the sales tax
10 authorized by this section or the retirement of debt under previously authorized bonded
11 indebtedness. The tax authorized by this section shall be in addition to any and all other
12 sales taxes allowed by law, except that no ordinance or order imposing a sales tax under
13 the provisions of this section shall be effective unless the governing body of the city submits
14 to the voters of the city, at a county or state general, primary, or special election, a proposal
15 to authorize the governing body of the city to impose a tax.

16 2. The ballot of submission shall contain, but need not be limited to:

17 (1) If the proposal submitted involves only authorization to impose the tax
18 authorized by this section, the following language:

19 "Shall the municipality of(municipality's name) impose a sales tax of
20 (insert amount) for the purpose of constructing, equipping, operating, and maintaining a
21 community center, which may include the retirement of debt under previously authorized
22 bonded indebtedness?"

23 ☐ YES

☐ NO

24
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"; or

27 (2) If the proposal submitted involves authorization to issue bonds and repay such
28 bonds with revenues from the tax authorized by this section, the following language:

29 "Shall the municipality of(municipality's name) issue bonds in the amount of
30 (insert amount) to fund the cost of constructing, equipping, operating, and maintaining a
31 community center impose a sales tax of(insert amount) to repay bonds?"

32 ☐ YES

☐ NO

33

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

36

37 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
38 **favor of the proposal, including when the proposal authorizes the reduction of debt under**
39 **previously authorized bonded indebtedness under subdivision (1) of this subsection, then**
40 **the ordinance or order and any amendments thereto shall be in effect, except that any**
41 **proposal submitted under subdivision (2) of this subsection to issue bonds and impose a**
42 **sales tax to retire such bonds must be approved by the constitutionally required percentage**
43 **of the voters voting thereon to become effective. If a majority of the votes cast by the**
44 **qualified voters voting are opposed to the proposal, then the governing body of the**
45 **municipality shall have no power to issue any bonds or impose the sales tax authorized in**
46 **this section unless and until the governing body of the municipality shall again have**
47 **submitted another proposal to authorize the governing body of the municipality to issue**
48 **any bonds or impose the sales tax authorized by this section, and such proposal is approved**
49 **by the requisite majority of the qualified voters voting thereon; however, in no event shall**
50 **a proposal under this section be submitted to the voters sooner than twelve months from**
51 **the date of the last proposal pursuant to this section. If a majority of the votes cast on the**
52 **question by the qualified voters voting thereon are in favor of the question, then the tax**
53 **shall become effective on the first day of the second calendar quarter immediately**
54 **following notification to the department of revenue.**

55 **3. All revenue received by a city from the tax authorized under the provisions of**
56 **this section shall be deposited in a special trust fund and shall be used solely for**
57 **constructing, equipping, operating, and maintaining a community center for such city for**
58 **so long as the tax shall remain in effect. The provisions of this subsection shall apply only**
59 **to taxes authorized by this section which have not been imposed to retire bonds issued**
60 **under this section.**

61 **4. All revenue received by a municipality that issues bonds under this section and**
62 **imposes the tax authorized by this section to retire such bonds shall be deposited in a**
63 **special trust fund and shall be used solely to retire such bonds, except to the extent that**
64 **such funds are required for the operation and maintenance of the community center. Once**
65 **all of such bonds have been retired, all funds remaining in the special trust fund required**
66 **by this subsection shall be used solely for the operation and maintenance of the capital**
67 **improvements made with the revenue received as a result of the issuance of such bonds.**
68 **Any funds in the special trust fund required by this subsection which are not needed to**
69 **meet current obligations under the bonds issued under this section may be invested by the**

governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section that have been imposed to retire bonds issued under this section.

5. No tax imposed under this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

6. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for operating and maintaining the community center for the city. Any funds in such special trust fund that are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

7. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Community Center Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080, RSMo, to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

8. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the department of revenue of the action at least ninety days prior to the effective date of the repeal, and the director of the department of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or over-payment of the tax and to redeem

dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of the department of revenue shall remit the balance in the account to the city and close the account of that city. The director of the department of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

72.080. 1. Any unincorporated city, town or other area of the state may, except as otherwise provided in sections 72.400 to 72.420, become a city of the class to which its population would entitle it pursuant to this chapter, and be incorporated pursuant to the law for the government of cities of that class, in the following manner: whenever a number of voters equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed to be incorporated shall present a petition to the governing body of the county in which such city or town or area is situated, such petition shall describe, by metes and bounds, the area to be incorporated and be accompanied by a plat thereof, shall state the approximate population and the assessed valuation of all real and personal property in the area and shall state facts showing that the proposed city shall have the ability to furnish normal municipal services within a reasonable time after its incorporation is to become effective and praying that the question be submitted to determine if it may be incorporated. **The petition shall also include the names and mailing addresses of all property owners within the unincorporated area, and shall be accompanied by funds sufficient to pay for the cost of providing notice of such incorporation and the public hearing as provided in this subsection.** If the governing body shall be satisfied that a number of voters equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed to be incorporated have signed such petition, the governing body shall **hold a public hearing for the purpose of obtaining the opinion and suggestions of those persons owning property in such unincorporated area. Notice of the proposed incorporation and the date of the hearing shall be provided to such property owners by United States mail at least thirty days before such hearing. After the hearing is held, if the governing body determines that the incorporation is in the best interest of the unincorporated area, the governing body may** submit the question to the voters.

2. The county may make changes in the petition to correct technical errors or to redefine the metes and bounds of the area to be incorporated to reflect other boundary changes occurring within six months prior to the time of filing the petition. Petitions submitted by proposing agents may be submitted with exclusions for the signatures collected in areas originally included in the proposal but subsequently annexed or incorporated separately as a city, town or village, although the governing body shall be satisfied as to the sufficiency of the signatures for the final proposed

30 area. If a majority of the voters voting on the question vote for incorporation, the governing
31 body shall declare such city, town or other area incorporated, designating in such order the metes
32 and bounds thereof, and thenceforth the inhabitants within such bounds shall be a body politic
33 and incorporate, by the name and style of "the city of", or "the town of", and the
34 first officers of such city or town shall be designated by the order of the governing body, who
35 shall hold their offices until the next municipal election and until their successors shall be duly
36 elected and qualified. The county shall pay the costs of the election.

37 3. In any county with a charter form of government where fifty or more cities, towns and
38 villages have been incorporated, an unincorporated city, town or other area of the state shall not
39 be incorporated except as provided in sections 72.400 to 72.420.

40 4. Any unincorporated area with a private eighteen hole golf course community and with
41 at least a one hundred acre lake located within any county of the first classification with more
42 than eighty-two thousand but less than eighty-two thousand one hundred inhabitants may
43 incorporate as a city of the class to which its population would entitle it pursuant to this chapter
44 notwithstanding any proposed annexation of the unincorporated area by any city of the third or
45 fourth classification or any home rule city with more than four hundred thousand inhabitants and
46 located in more than one county. If any city of the third or fourth classification or any home rule
47 city with more than four hundred thousand inhabitants and located in more than one county
48 proposes annexation by ordinance or resolution of any unincorporated area as defined in this
49 subsection, no such annexation shall become effective until and only after a majority of the
50 qualified voters in the unincorporated area proposed to be incorporated fail to approve or oppose
51 the proposed incorporation by a majority vote in the election described in subsection 2 of this
52 section.

53 5. Prior to the election described in subsection 2 of this section, if the owner or owners
54 of either the majority of the commercial or the majority of the agricultural classification of real
55 property in the proposed area to be incorporated object to such incorporation, such owner or
56 owners may file an action in the circuit court of the county in which such unincorporated area
57 is situated, pursuant to chapter 527, RSMo, praying for a declaratory judgment requesting that
58 such incorporation be declared unreasonable by the court. As used in this subsection, a "majority
59 of the commercial or agricultural classification" means a majority as determined by the assessed
60 valuation of the tracts of real property in either classification to be determined by the assessments
61 made according to chapter 137, RSMo. The petition in such action shall state facts showing that
62 such incorporation including the real property owned by the petitioners is not reasonable based
63 on the same criteria as specified in subsection 3 of section 72.403 and is not necessary to the
64 proper development of the city or town. If the circuit court finds that such inclusion is not
65 reasonable and necessary, it may enjoin the incorporation or require the petition requesting the

66 incorporation to be resubmitted excluding all or part of the property of the petitioners from the
67 proposed incorporation.

2 **82.301. No ordinance adopted by any home rule city with more than four hundred**
3 **thousand inhabitants and located in more than one county shall be construed to prohibit**
4 **the use of any tobacco product, as such term is defined in section 149.011, RSMo, in any**
5 **facility owned and operated by any entity that is exempt from taxation under Section**
6 **501(c)(10) of the Internal Revenue Code of 1986, as amended.**

2 **92.500. 1. The governing body of any city not within a county may impose, by**
3 **order or ordinance, a sales tax on all retail sales made within the city which are subject to**
4 **sales tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one-**
5 **half of one percent, and shall be imposed solely for the purpose of providing revenues for**
6 **the operation of public safety departments, including police and fire departments, and for**
7 **compensation, pension programs, and health care for employees and pensioners of the**
8 **public safety departments. The tax authorized in this section shall be in addition to all**
9 **other sales taxes imposed by law, and shall be stated separately from all other charges and**
10 **taxes. The order or ordinance shall not become effective unless the governing body of the**
11 **city submits to the voters residing within the city at a state general, primary, or special**
12 **election a proposal to authorize the governing body of the city to impose a tax under this**
13 **section.**

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

16 **Shall (insert the name of the city) impose a sales tax at a rate of (insert rate**
17 **of percent) percent, solely for the purpose of providing revenues for the operation of public**
18 **safety departments of the city?**

19 ☐ YES ☐ NO

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

22 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
23 **favor of the question, then the tax shall become effective on the first day of the second**
24 **calendar quarter immediately following notification to the department of revenue. If a**
25 **majority of the votes cast on the question by the qualified voters voting thereon are**
26 **opposed to the question, then the tax shall not become effective unless and until the**
27 **question is resubmitted under this section to the qualified voters and such question is**
28 **approved by a majority of the qualified voters voting on the question.**

29 **3. All revenue collected under this section by the director of the department of**
30 **revenue on behalf of any city, except for one percent for the cost of collection which shall**
31 **be deposited in the state's general revenue fund, shall be deposited in a special trust fund,**
32 **which is hereby created and shall be known as the "Public Safety Protection Sales Tax**
33 **Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not**
34 **be deemed to be state funds, and shall not be commingled with any funds of the state. The**
35 **director may make refunds from the amounts in the trust fund and credited to the city for**
36 **erroneous payments and overpayments made, and may redeem dishonored checks and**
37 **drafts deposited to the credit of such city. Any funds in the special trust fund which are**
38 **not needed for current expenditures shall be invested in the same manner as other funds**
39 **are invested. Any interest and moneys earned on such investments shall be credited to the**
40 **fund. The director shall keep accurate records of the amounts in the fund, and such**
41 **records shall be open to the inspection of the officers of such city and to the public. Not**
42 **later than the tenth day of each month, the director shall distribute all moneys deposited**
43 **in the fund during the preceding month to the city. Such funds shall be deposited with the**
44 **treasurer of the city, and all expenditures of moneys from the fund shall be by an**
45 **appropriation ordinance enacted by the governing body of the city.**

46 **4. On or after the effective date of the tax, the director of revenue shall be**
47 **responsible for the administration, collection, enforcement, and operation of the tax, and**
48 **sections 32.085 and 32.087, RSMo, shall apply. In order to permit sellers required to**
49 **collect and report the sales tax to collect the amount required to be reported and remitted,**
50 **but not to change the requirements of reporting or remitting the tax, or to serve as a levy**
51 **of the tax, and in order to avoid fractions of pennies, the governing body of the city may**
52 **authorize the use of a bracket system similar to that authorized in section 144.285, RSMo,**
53 **and notwithstanding the provisions of that section, this new bracket system shall be used**
54 **where this tax is imposed and shall apply to all taxable transactions. Beginning with the**
55 **effective date of the tax, every retailer in the city shall add the sales tax to the sale price,**
56 **and this tax shall be a debt of the purchaser to the retailer until paid, and shall be**
57 **recoverable at law in the same manner as the purchase price. For purposes of this section,**
58 **all retail sales shall be deemed to be consummated at the place of business of the retailer.**

59 **5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the**
60 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**
61 **to the collection of the tax, and all exemptions granted to agencies of government,**
62 **organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made**
63 **applicable to the imposition and collection of the tax. The same sales tax permit, exemption**
64 **certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the**

65 administration and collection of the state sales tax shall satisfy the requirements of this
66 section, and no additional permit or exemption certificate or retail certificate shall be
67 required; except that, the director of revenue may prescribe a form of exemption certificate
68 for an exemption from the tax. All discounts allowed the retailer under the state sales tax
69 for the collection of and for payment of taxes are hereby allowed and made applicable to
70 the tax. The penalties for violations provided in section 32.057, RSMo, and sections
71 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any
72 person is delinquent in the payment of the amount required to be paid under this section,
73 or in the event a determination has been made against the person for the tax and penalties
74 under this section, the limitation for bringing suit for the collection of the delinquent tax
75 and penalties shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

79 Shall (insert the name of the city) repeal the sales tax imposed at a rate of
80 (insert rate of percent) percent for the purpose of providing revenues for the operation of
81 public safety departments of the city?

82 ☐ YES

☐ NO

83
84 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
85 opposed to the question, place an "X" in the box opposite "NO".

86
87 If a majority of the votes cast on the question by the qualified voters voting thereon are in
88 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
89 year in which such repeal was approved. If a majority of the votes cast on the question by
90 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized
91 in this section shall remain effective until the question is resubmitted under this section to
92 the qualified voters and the repeal is approved by a majority of the qualified voters voting
93 on the question.

94 7. Whenever the governing body of any city that has adopted the sales tax
95 authorized in this section receives a petition, signed by a number of registered voters of the
96 city equal to at least two percent of the number of registered voters of the city voting in the
97 last gubernatorial election, calling for an election to repeal the sales tax imposed under this
98 section, the governing body shall submit to the voters of the city a proposal to repeal the
99 tax. If a majority of the votes cast on the question by the qualified voters voting thereon
100 are in favor of the repeal, the repeal shall become effective on December thirty-first of the

calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

94.839. 1. The governing body of any city of the fourth classification with more than two thousand two hundred but fewer than two thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than twenty-eight thousand six hundred but fewer than twenty-eight thousand seven hundred inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be not more than four percent per occupied room per night, and shall be imposed solely for the purpose of promoting tourism and constructing or maintaining infrastructure improvements. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section.

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

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent, solely for the purpose of promoting tourism and infrastructure improvements?

☐ YES

☐ NO

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

24

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

32 3. All revenue generated by the tax shall be deposited in a special trust fund and
33 shall be used solely for the designated purposes. Fifty percent of such revenue shall be
34 used by the city solely for promoting tourism, and fifty percent of such revenue shall be
35 used by the city solely for constructing or maintaining infrastructure improvements. If the
36 tax is repealed, all funds remaining in the special trust fund shall continue to be used solely
37 for the designated purposes. Any funds in the special trust fund that are not needed for
38 current expenditures may be invested by the governing body in accordance with applicable
39 laws relating to the investment of other city funds. Any interest and moneys earned on
40 such investments shall be credited to the fund.

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

44 Shall (insert the name of the city) repeal the tax imposed at a rate of (insert
45 rate of percent) percent for promoting tourism and infrastructure improvements?

46 ☐ YES

☐ NO

47

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

50

51 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall
52 become effective on December thirty-first of the calendar year in which such repeal was
53 approved. If a majority of the votes cast on the question by the qualified voters voting
54 thereon are opposed to the repeal, then the tax authorized in this section shall remain
55 effective until the question is resubmitted under this section to the qualified voters of the
56 city, and the repeal is approved by a majority of the qualified voters voting on the question.

57 **5. Whenever the governing body of any city that has adopted the tax authorized in**
58 **this section receives a petition, signed by a number of registered voters of the city equal to**
59 **at least ten percent of the number of registered voters of the city voting in the last**
60 **gubernatorial election, calling for an election to repeal the tax imposed under this section,**
61 **the governing body shall submit to the voters of the city a proposal to repeal the tax. If a**
62 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**
63 **of the repeal, that repeal shall become effective on December thirty-first of the calendar**
64 **year in which such repeal was approved. If a majority of the votes cast on the question by**
65 **the qualified voters voting thereon are opposed to the repeal, then the tax shall remain**
66 **effective until the question is resubmitted under this section to the qualified voters of the**
67 **city and the repeal is approved by a majority of the qualified voters voting on the question.**

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

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

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

19 **Shall the municipality of (municipality's name) impose a sales tax of**
20 **..... (insert amount) for the purpose of improving the public safety of the municipality?**

21
22

☐ YES

☐ NO

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

25

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

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

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

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

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

49 (1) For municipalities choosing Option 1, eighty-five percent of the taxes collected
50 within each municipality and retained in subaccount 1 of the trust fund shall be returned
51 to each municipality;

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

56 5. All revenue received by a municipality from the tax authorized under the
57 provisions of this section shall be deposited in a special trust fund and shall be used solely
58 for improving the public safety for such municipality for so long as the tax shall remain in

59 effect. Before placing the tax on the ballot, a municipality shall declare the total dollar
60 amount currently spent on training, equipment, community fire and police educational
61 programs, and municipal fire and police employee salaries and benefits. That declared
62 amount shall be calculated to grow at an annual rate to be determined by the percentage
63 of increase in the Consumer Price Index, and all revenue generated from the tax imposed
64 under this section shall be added to the police, fire, and emergency medical provider
65 departments' declared budgets. Revenue generated from the tax imposed under this
66 section shall be divided proportionally between police, fire and emergency medical
67 provider departments based on the declared departmental budgets. Once the tax
68 authorized by this section is abolished or is terminated by any means, all funds remaining
69 in the special trust fund shall be used solely for improving public safety for the
70 municipality. Any funds in such special trust fund which are not needed for current
71 expenditures may be invested by the governing body in accordance with applicable laws
72 relating to the investment of other municipal funds.

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

89 7. The director of the department of revenue may make refunds from the amounts
90 in the trust fund and credited to any municipality for erroneous payments and
91 overpayments made, and may redeem dishonored checks and drafts deposited to the credit
92 of such municipalities. If any municipality abolishes the tax, the municipality shall notify
93 the director of the department of revenue of the action at least ninety days prior to the
94 effective date of the repeal and the director of the department of revenue may order

95 retention in the trust fund, for a period of one year, of two percent of the amount collected
96 after receipt of such notice to cover possible refunds or overpayment of the tax and to
97 redeem dishonored checks and drafts deposited to the credit of such accounts. After one
98 year has elapsed after the effective date of abolition of the tax in such municipality, the
99 director of the department of revenue shall remit the balance in the account to the
100 municipality and close the account of that municipality. The director of the department
101 of revenue shall notify each municipality of each instance of any amount refunded or any
102 check redeemed from receipts due the municipality.

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

105 9. No ambulance service or fire protection service in any county with a charter
106 form of government and with more than one million inhabitants imposing a sales tax under
107 this section shall charge any resident of the district a fee for services rendered.

94.950. 1. As used in this section, "museum" means museums operating or to be
2 built in the city and that are registered with the United States Internal Revenue Service as
3 a 501(c)(3) corporation, or an organization that is registered with the United States
4 Internal Revenue Service as a 501(c)(3) corporation and that develops, promotes, or
5 operates historical locations or preservation sites.

6 2. The governing body of any home rule city with more than forty-five thousand
7 five hundred but fewer than forty-five thousand nine hundred inhabitants and partially
8 located in any county of the first classification with more than one hundred four thousand
9 six hundred but fewer than one hundred four thousand seven hundred inhabitants may
10 impose, by order or ordinance, a sales tax on all retail sales made within the city which are
11 subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not
12 exceed one-half of one percent, and shall be imposed solely for the purpose of funding the
13 operation, construction, or renovation of historical locations and museums to promote
14 tourism. The tax authorized in this section shall be in addition to all other sales taxes
15 imposed by law, and shall be stated separately from all other charges and taxes. The order
16 or ordinance shall not become effective unless the governing body of the city submits to the
17 voters residing within the city at a state general, primary, or special election a proposal to
18 authorize the governing body of the city to impose a tax under this section.

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

21 Shall (insert the name of the city) impose a sales tax at a rate of (insert rate
22 of percent) percent, solely for the purpose of funding the operation, construction, or
23 renovation of historical locations and museums to promote tourism?

24

☐ YES

☐ NO

25

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

28

29 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
30 **favor of the question, then the tax shall become effective on the first day of the second**
31 **calendar quarter immediately following notification to the department of revenue. If a**
32 **majority of the votes cast on the question by the qualified voters voting thereon are**
33 **opposed to the question, then the tax shall not become effective unless and until the**
34 **question is resubmitted under this section to the qualified voters and such question is**
35 **approved by a majority of the qualified voters voting on the question.**

36 **4. All revenue collected under this section by the director of the department of**
37 **revenue on behalf of any city, except for one percent for the cost of collection which shall**
38 **be deposited in the state's general revenue fund, shall be deposited in a special trust fund,**
39 **which is hereby created and shall be known as the "Local Option Museum Sales Tax Trust**
40 **Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not**
41 **be deemed to be state funds, and shall not be commingled with any funds of the state. The**
42 **director may make refunds from the amounts in the trust fund and credited to the city for**
43 **erroneous payments and overpayments made, and may redeem dishonored checks and**
44 **drafts deposited to the credit of such city. Any funds in the trust fund which are not**
45 **needed for current expenditures shall be invested in the same manner as other funds are**
46 **invested. Any interest and moneys earned on such investments shall be credited to the**
47 **fund. Not later than the tenth day of each month, the director shall distribute all moneys**
48 **deposited in the trust fund during the preceding month to the city that levied the sales tax.**

49 **5. On or after the effective date of the tax, the director of revenue shall be**
50 **responsible for the administration, collection, enforcement, and operation of the tax, and**
51 **sections 32.085 and 32.087, RSMo, shall apply. In order to permit sellers required to**
52 **collect and report the sales tax to collect the amount required to be reported and remitted,**
53 **but not to change the requirements of reporting or remitting the tax, or to serve as a levy**
54 **of the tax, and in order to avoid fractions of pennies, the governing body of the city may**
55 **authorize the use of a bracket system similar to that authorized in section 144.285, RSMo,**
56 **and notwithstanding the provisions of that section, this new bracket system shall be used**
57 **where this tax is imposed and shall apply to all taxable transactions. Beginning with the**
58 **effective date of the tax, every retailer in the city shall add the sales tax to the sale price,**
59 **and this tax shall be a debt of the purchaser to the retailer until paid, and shall be**

60 recoverable at law in the same manner as the purchase price. For purposes of this section,
61 all retail sales shall be deemed to be consummated at the place of business of the retailer.

62 6. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the
63 state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply
64 to the collection of the tax, and all exemptions granted to agencies of government,
65 organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made
66 applicable to the imposition and collection of the tax. The same sales tax permit, exemption
67 certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the
68 administration and collection of the state sales tax shall satisfy the requirements of this
69 section, and no additional permit or exemption certificate or retail certificate shall be
70 required; except that, the director of revenue may prescribe a form of exemption certificate
71 for an exemption from the tax. All discounts allowed the retailer under the state sales tax
72 for the collection of and for payment of taxes are hereby allowed and made applicable to
73 the tax. The penalties for violations provided in section 32.057, RSMo, and sections
74 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any
75 person is delinquent in the payment of the amount required to be paid under this section,
76 or in the event a determination has been made against the person for the tax and penalty
77 under this section, the limitation for bringing suit for the collection of the delinquent tax
78 and penalties shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

82 Shall (insert the name of the city) repeal the sales tax imposed at a rate of
83 (insert rate of percent) percent for the purpose of funding the operation, construction, or
84 renovation of historical locations and museums to promote tourism?

85 ☐ YES

☐ NO

86
87 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
88 opposed to the question, place an "X" in the box opposite "NO".

89
90 If a majority of the votes cast on the question by the qualified voters voting thereon are in
91 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
92 year in which such repeal was approved. If a majority of the votes cast on the question by
93 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized
94 in this section shall remain effective until the question is resubmitted under this section to

95 the qualified voters and the repeal is approved by a majority of the qualified voters voting
96 on the question.

97 8. Whenever the governing body of any city that has adopted the sales tax
98 authorized in this section receives a petition, signed by a number of registered voters of the
99 city equal to at least two percent of the number of registered voters of the city voting in the
100 last gubernatorial election, calling for an election to repeal the sales tax imposed under this
101 section, the governing body shall submit to the voters of the city a proposal to repeal the
102 tax. If a majority of the votes cast on the question by the qualified voters voting thereon
103 are in favor of the repeal, the repeal shall become effective on December thirty-first of the
104 calendar year in which such repeal was approved. If a majority of the votes cast on the
105 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
106 authorized in this section shall remain effective until the question is resubmitted under this
107 section to the qualified voters and the repeal is approved by a majority of the qualified
108 voters voting on the question.

109 9. If the tax is repealed or terminated by any means, all funds remaining in the
110 trust fund shall continue to be used solely for the designated purposes, and the city shall
111 notify the director of the department of revenue of the action at least thirty days before the
112 effective date of the repeal and the director may order retention in the trust fund, for a
113 period of one year, of two percent of the amount collected after receipt of such notice to
114 cover possible refunds or overpayment of the tax and to redeem dishonored checks and
115 drafts deposited to the credit of such accounts. After one year has elapsed after the
116 effective date of abolition of the tax in such city, the director shall remit the balance in the
117 account to the city and close the account of that city. The director shall notify each city of
118 each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

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

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

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

20 (3) An analysis of the costs and benefits of the project on each school district, junior
21 college district, county, or city; and

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

24 3. If the plan for the project is approved after August 28, 2003, any payments in lieu of
25 taxes expected to be made by any lessee of the project shall be applied in accordance with this
26 section. The lessee may reimburse the municipality for its actual costs of issuing the bonds and
27 administering the plan. All amounts paid in excess of such actual costs shall, immediately upon
28 receipt thereof, be disbursed by the municipality's treasurer or other financial officer to each
29 school district, junior college district, county, or city in proportion to the current ad valorem tax
30 levy of each school district, junior college district, county, or city; however, in any county of the
31 first classification with more than ninety- three thousand eight hundred but fewer than
32 ninety-three thousand nine hundred inhabitants, **or any county of the first classification with**
33 **more than one hundred thirty-five thousand four hundred but fewer than one hundred**
34 **thirty-five thousand five hundred inhabitants**, if the plan for the project is approved after May
35 15, 2005, such amounts shall be disbursed by the municipality's treasurer or other financial
36 officer to each affected taxing entity in proportion to the current ad valorem tax levy of each
37 affected taxing entity.

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

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

38 (1) The findings of the assessor based on an appraisal of the property by generally
39 accepted appraisal techniques; and

40 (2) The purchase prices from sales of at least three comparable properties and the address
41 or location thereof. As used in this paragraph, the word "comparable" means that:

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

43 (b) Such properties are not more than one mile from the site of the disputed property,
44 except where no similar properties exist within one mile of the disputed property, the nearest
45 comparable property shall be used. Such property shall be within five hundred square feet in size

46 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
47 and other relevant characteristics.

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

50 3. The following items of personal property shall each constitute separate subclasses of
51 tangible personal property and shall be assessed and valued for the purposes of taxation at the
52 following [percents] **percentages** of their true value in money:

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

55 (2) Livestock, twelve percent;

56 (3) Farm machinery, twelve percent;

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

61 (5) Poultry, twelve percent; and

62 (6) Tools and equipment used for pollution control and tools and equipment used in
63 retooling for the purpose of introducing new product lines or used for making improvements to
64 existing products by any company which is located in a state enterprise zone and which is
65 identified by any standard industrial classification number cited in subdivision (6) of section
66 135.200, RSMo, twenty-five percent.

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

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

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

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

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

77 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used
78 as dwelling units shall be assessed at the same percentage of true value as residential real
79 property for the purpose of taxation. The percentage of assessment of true value for such
80 manufactured homes shall be the same as for residential real property. If the county collector
81 cannot identify or find the manufactured home when attempting to attach the manufactured home

82 for payment of taxes owed by the manufactured home owner, the county collector may request
83 the county commission to have the manufactured home removed from the tax books, and such
84 request shall be granted within thirty days after the request is made; however, the removal from
85 the tax books does not remove the tax lien on the manufactured home if it is later identified or
86 found. A manufactured home located in a manufactured home rental park, rental community or
87 on real estate not owned by the manufactured home owner shall be considered personal property.
88 A manufactured home located on real estate owned by the manufactured home owner may be
89 considered real property.

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

94 8. Any amount of tax due and owing based on the assessment of a manufactured home
95 shall be included on the personal property tax statement of the manufactured home owner unless
96 the manufactured home has been converted to real property in compliance with section 700.111,
97 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured
98 home as a realty improvement to the existing real estate parcel shall be included on the real
99 property tax statement of the real estate owner.

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

107 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
108 real property by more than fifteen percent since the last assessment, excluding increases due to
109 new construction or improvements, the assessor shall conduct a physical inspection of such
110 property.

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

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

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

126 14. A county or city collector may accept credit cards as proper form of payment of
127 outstanding property tax or license due. No county or city collector may charge surcharge for
128 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
129 processor, or issuer for its service. A county or city collector may accept payment by electronic
130 transfers of funds in payment of any tax or license and charge the person making such payment
131 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
132 payment.

133 15. [The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo,
134 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session,
135 shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter
136 form of government with greater than one million inhabitants, and the provisions of this section
137 and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the
138 ninety-first general assembly, second regular session, shall become effective October 1, 2004,
139 for all taxing jurisdictions in this state.] Any county or city not within a county in this state may,
140 by an affirmative vote of the governing body of such county, opt out of the provisions of this
141 section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150
142 of the ninety-first general assembly, second regular session and section 137.073 as modified by
143 this act, for the next year of the general reassessment, prior to January first of any year. No
144 county or city not within a county shall exercise this opt-out provision after implementing the
145 provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by
146 house bill no. 1150 of the ninety-first general assembly, second regular session and section
147 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying
148 the provisions of this subsection, a political subdivision contained within two or more counties
149 where at least one of such counties has opted out and at least one of such counties has not opted
150 out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of
151 the ninety-first general assembly, second regular session. A governing body of a city not within
152 a county or a county that has opted out under the provisions of this subsection may choose to

153 implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as
 154 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and
 155 section 137.073 as modified by this act, for the next year of general reassessment, by an
 156 affirmative vote of the governing body prior to December thirty-first of any year.

157 **16. The governing body of any city of the third classification with more than**
 158 **twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred**
 159 **inhabitants located in any county that has exercised its authority to opt out under**
 160 **subsection 15 of this section may levy separate and differing tax rates for real and personal**
 161 **property only if such city bills and collects its own property taxes or satisfies the entire cost**
 162 **of the billing and collection of such separate and differing tax rates. Such separate and**
 163 **differing rates shall not exceed such city's tax rate ceiling.**

138.010. 1. Except as otherwise provided by law, in every county in this state there shall
 2 be a county board of equalization consisting of the commissioners of the county commission,
 3 [the county assessor,] the county surveyor, and the county clerk who shall be secretary of the
 4 board without a vote. The county commissioners shall also [have the option to] appoint [two]
 5 **one** additional [members] **member** to the board who shall be [citizens] **a citizen** of the county,
 6 but not [officers] **an officer** of the county, **who shall have some level of experience as**
 7 **determined by the county commission as a real estate broker, real estate appraiser, home**
 8 **builder, property developer, lending officer, or investor in real estate before such member's**
 9 **appointment to the board. The assessor or a member of the assessor's staff shall be present**
 10 **at all board of equalization hearings, and shall have the right to present evidence**
 11 **pertaining to any assessment matter before the board.**

12 2. Except as provided in subsection 3 of this section, this board shall meet at the office
 13 of the county clerk on the second Monday of July of each year.

14 3. Upon a finding by the board that it is necessary in order to fairly hear all cases arising
 15 from a general reassessment, the board may begin meeting after May thirty-first in any applicable
 16 year to timely consider any appeal or complaint resulting from an evaluation made during a
 17 general reassessment of all taxable real property and possessory interests in the county.

138.135. 1. Notwithstanding [the provisions of section 138.010, or] any other provision
 2 of law to the contrary, the county assessor of any county of the first classification with a
 3 population of at least nine hundred thousand inhabitants shall not be a member of the county
 4 board of equalization.

5 2. In any county of the first classification with a population of at least nine hundred
 6 thousand inhabitants, [where] **when there is** an order of the board of equalization or the state tax
 7 commission, including a settlement order, relating to the assessment of property, the assessment
 8 shall remain the same for the subsequent even-numbered year unless there has been new

9 construction or property improvements between January first of the odd-numbered year and
10 January first of the following even-numbered year.

11 3. [In any county of the first classification with a population of at least nine hundred
12 thousand inhabitants, where] **When** a hearing is conducted by the board of equalization pursuant
13 to this chapter, if the property owner requests [that he] **to** be heard by a majority of the board of
14 equalization, and a majority of the board of equalization is not in attendance for any reason, the
15 position of the property owner shall prevail without further action.

139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the
2 time required by law, then it shall be the duty of the collector, after the first day of January then
3 next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount
4 provided for in section 140.100, RSMo.

5 2. Collectors shall, on the day of their annual settlement with the county governing body,
6 file with governing body a statement, under oath, of the amount so received, and from whom
7 received, and settle with the governing body therefor; but, interest shall not be chargeable against
8 persons who are absent from their homes, and engaged in the military service of this state or of
9 the United States. The provisions of this section shall apply to the city of St. Louis, so far as the
10 same relates to the addition of such interest, which, in such city, shall be collected and accounted
11 for by the collector as other taxes, for which he shall receive no compensation.

12 3. Whenever any collector of the revenue in the state fails or refuses to collect the
13 penalty provided for in this section on state and county taxes, it shall be the duty of the director
14 of revenue and county clerk to charge such collectors with the amount of interest due thereon,
15 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as
16 provided for in section 139.270.

17 4. For purposes of this section and other provisions of law relating to the timely payment
18 of taxes due on any real or personal property, payments for taxes due on any real or personal
19 property which are delivered by United States mail to the collector, the collector's office, or other
20 officer or office designated by the county or city to receive such payments, of the appropriate
21 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other
22 cover in which such payment is mailed. In the event any payment of taxes due is sent by
23 registered or certified mail, the date of registration or certification shall be deemed the postmark
24 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose
25 payment is delivered by United States mail, if the postmark date stamped on the envelope or
26 other cover containing such payment falls within the prescribed period or on or before the
27 prescribed date, including any extension granted, for making the payment or if the postmaster
28 for the jurisdiction where the payment was mailed verifies in writing that the payment was
29 deposited in the United States mail within the prescribed period or on or before the prescribed

30 date, including any extension granted, for making the payment, and was delayed in delivery
31 because of an error by the United States postal service and not because of an error by the
32 taxpayer.

33 **5. In the event that any taxpayer timely pays, in whole or in part, any tax on real**
34 **or personal property, and such payment is determined to be an underpayment of such tax,**
35 **and such underpayment is the result of an error or omission by any county official or**
36 **employee, no penalty or interest for such underpayment shall be levied upon such taxpayer**
37 **or collected from such taxpayer.**

140.852. The governing body of any county, city, town, or village may, by order or
2 **ordinance, enter into contracts with private attorneys or professional collection agencies**
3 **for the collection of delinquent taxes owed to such county, city, town, or village by residents**
4 **or nonresidents of such county, city, town, or village. No contract entered into under this**
5 **section shall provide for a collection fee in excess of twenty percent of the amount collected.**

162.441. 1. If any school district desires to be attached to one or more adjacent
2 seven-director school districts for school purposes, upon the receipt of a petition setting forth
3 such fact, signed either by voters of the district equal in number to ten percent of those voting
4 in the last school election at which school board members were elected or by a majority of the
5 voters of the district, whichever is the lesser, **but in no event less than fifty voters**, the school
6 board of the district desiring to be so attached shall submit the question to the voters.

7 2. As an alternative to the procedure in subsection 1 of this section, a seven-director
8 district may, by a majority vote of its board of education, propose a plan to the voters of the
9 district to attach the district to one or more adjacent seven-director districts and call for an
10 election upon the question of such plan.

11 3. A plat of the proposed changes to all affected districts shall be published and posted
12 with the notice of election.

13 4. The question shall be submitted in substantially the following form:

14 Shall the school district be annexed to the school districts effective the
15 day of,?

16 5. If a majority of the votes cast in the district proposing annexation favor annexation,
17 the secretary shall certify the fact, with a copy of the record, to the board of the district and to the
18 boards of the districts to which annexation is proposed; whereupon the boards of the
19 seven-director districts to which annexation is proposed shall meet to consider the advisability
20 of receiving the district or a portion thereof, and if a majority of all the members of each board
21 favor annexation, the boundary lines of the seven-director school districts from the effective date
22 shall be changed to include the district, and the board shall immediately notify the secretary of
23 the district which has been annexed of its action.

24 6. Upon the effective date of the annexation, all indebtedness, property and money on
25 hand belonging thereto shall immediately pass to the seven-director school district. If the district
26 is annexed to more than one district, the provisions of sections 162.031 and 162.041 shall apply.

177.091. 1. The school board in each seven-director district, as soon as sufficient funds
2 are provided, shall establish an adequate number of elementary schools, and if the demands of
3 the district require more than one elementary school building, the board shall divide the district
4 into elementary school wards and fix the boundaries thereof. The board shall select and procure
5 a site in each ward and erect and furnish a suitable school building thereon.

6 2. The board may also establish high schools and may select and procure sites and erect
7 and furnish buildings therefor.

8 3. The board may acquire additional grounds when needed for school purposes. If the
9 directors of both school districts involved agree, such grounds may be located outside of the
10 boundaries of the district and operated for school purposes.

11 4. If there is any school property, the ownership of which is vested in the district, that
12 is no longer required for the use of the district, the board, by an affirmative vote of a majority of
13 the whole board, may authorize and direct the sale or lease of the property, except that, property
14 outside the boundaries of the school district may not be leased. Real property may be sold or
15 leased by listing the property with one or more real estate brokers licensed by the state of
16 Missouri and paying a commission upon such sale or lease. Real property not sold or leased
17 through a real estate broker and all personal property, unless sold or leased to a public institution
18 of higher education, shall be sold or leased to the highest bidder. If real property is not sold or
19 leased through a real estate broker, notice that the board is holding the property for sale or
20 offering it for lease shall be given by publication in a newspaper within the county in which all
21 or a part of the district is located which has general circulation within the district, once a week
22 for two consecutive weeks, the last publication to be at least seven days prior to the sale or lease
23 of the property; except that, any real or personal school property may be sold or leased to a city,
24 state agency, municipal corporation, or other governmental subdivision of the state located
25 within the boundaries of the district, for public uses and purposes, by the giving of public notice
26 as herein provided and at such sum as may be agreed upon between the school district and the
27 city, state agency, municipal corporation, or other governmental subdivision of the state. The
28 lease or deed of conveyance shall be executed by the president and attested by the secretary of
29 the board. If the district has a seal, it shall be affixed to the deed or lease. The proceeds derived
30 from the sale of real property or nonrealty by districts identified as financially stressed pursuant
31 to section 161.520, RSMo, shall, [until July 1, 1998, be placed to the credit of the incidental fund
32 or the capital projects fund of the district, with notice of any such sale to be included in the
33 budget and education plan submitted to the department of elementary and secondary education,

34 and,] on and after July 1, 1998, [any such proceeds shall] be placed to the credit of the capital
35 projects fund. The proceeds from the sale of real property or nonrealty and from leases, by any
36 other district, shall be placed to the credit of the capital projects fund.

37 **5. Notwithstanding the provisions of subsection 4 of this section to the contrary,**
38 **after twenty-five years from the date of purchase, any city of the fourth classification with**
39 **more than four hundred but fewer than five hundred inhabitants and located in any**
40 **county of the fourth classification with more than thirty-two thousand nine hundred but**
41 **fewer than thirty-three thousand inhabitants located within the boundaries of a district**
42 **that has purchased any real or personal school property from a school district for public**
43 **uses and purposes, as provided in subsection 4 of this section, may sell or use the property**
44 **for whatever purpose such entity deems necessary.**

45 **6.** The school board of a seven-director district may also list real property for sale on
46 which a building has been constructed by an approved vocational education class with a real
47 estate broker licensed by the state of Missouri and pay a commission thereon.

48 [6.] **7.** Other provisions of this section to the contrary notwithstanding, bids for the
49 purchase of any building constructed by students as part of an approved vocational education
50 class may be accepted prior to completion of such construction.

190.053. 1. All members of the board of directors of an ambulance district first
2 **elected on or after January 1, 2007, shall attend and complete an educational seminar or**
3 **conference or other suitable training on the role and duties of a board member of an**
4 **ambulance district. The training required under this section shall be offered by a**
5 **statewide association organized for the benefit of ambulance districts or be approved by**
6 **the state advisory council on emergency medical services. Such training shall include, at**
7 **a minimum:**

- 8 (a) **Information relating to the roles and duties of an ambulance district director;**
9 (b) **A review of all state statutes and regulations relevant to ambulance districts;**
10 (c) **State ethics laws;**
11 (d) **State sunshine laws, chapter 610, RSMo;**
12 (e) **Financial and fiduciary responsibility;**
13 (f) **State laws relating to the setting of tax rates; and**
14 (g) **State laws relating to revenue limitations.**

15 **2. If any ambulance district board member fails to attend a training session within**
16 **twelve months after taking office, the board member shall not be compensated for**
17 **attendance at meetings thereafter until the board member has completed such training**
18 **session.**

193.065. The state registrar may appoint local registrars, each of whom shall be a person
2 employed by an official county **or city** health agency except as otherwise herein provided. Each
3 local registrar shall be authorized under the provisions of section 193.255 and subsection 2 of
4 section 193.265 to issue certifications of death records. A local registrar, with the approval of
5 the state registrar, may appoint deputies to carry out some or all of the responsibilities of the
6 local registrar as provided in sections 193.005 to 193.325 or the regulations promulgated
7 pursuant thereto. The local registrars shall immediately report to the state registrar violations of
8 sections 193.005 to 193.325 or the regulations promulgated pursuant thereto. In any city not
9 within a county, the state registrar shall appoint the recorder of deeds for such city as the local
10 registrar.

228.040. When the petition required by section 228.020 is presented, and upon proof of
2 notice having been given as required in section 228.030, if no remonstrance is filed and if the
3 petitioners give the right-of-way for the proposed road or pay into the county treasury an amount
4 of money equal to the whole amount of damages claimed by landowners through whose land the
5 proposed road would run, the county commission[, without discretion to do otherwise, must]
6 **may** open said road **if the commission determines that it is in the public interest of the**
7 **county**, and thereupon the commission shall proceed as in sections 228.010 to 228.190 provided
8 in cases where upon a hearing the commission find it necessary to establish a road.

228.190. **1.** All roads in this state that have been established by any order of the county
2 commission, and have been used as public highways for a period of ten years or more, shall be
3 deemed legally established public roads; and all roads that have been used as such by the public
4 for ten years continuously, and upon which there shall have been expended public money or
5 labor for such period, shall be deemed legally established roads; and nonuse by the public for
6 five years continuously of any public road shall be deemed an abandonment and vacation of the
7 same.

8 **2. From and after January 1, 1990, any road in any county that has been identified**
9 **as a county road for which the county receives allocations of county aid road trust funds**
10 **from or through the department of transportation for a period of at least five years shall**
11 **be conclusively deemed to be a public county road without further proof of the status of**
12 **the road as a public road. No such public road shall be abandoned or vacated except**
13 **through the actions of the county commission declaring such road vacated after public**
14 **hearing, or through the process set out in section 228.110.**

230.220. **1.** In each county adopting it, the county highway commission established by
2 sections 230.200 to 230.260 shall be composed of the three commissioners of the county
3 commission and one person elected from the unincorporated area of each of the two county
4 commission districts. Except that the presiding commissioner and one of the associate

5 commissioners by process of election may reside in the same township, not more than one
6 member of the county highway commission shall be a resident of the same township of the
7 county. The county commission shall designate one county commission district as district A and
8 the other as district B. The member of the county highway commission first elected from district
9 A shall serve a term of two years. The member first elected from district B shall serve a term of
10 four years. Upon the expiration of the term of each such member, his successors shall be elected
11 for a term of four years. The commissioners of the county commission shall serve as members
12 of the county highway commission during their term as county commissioners.

13 2. The elected members of the county highway commission shall be nominated at the
14 primary election and elected at the general election next following the adoption of the
15 proposition for the alternative county highway commission by the voters of the county.
16 Candidates shall file and the election shall be conducted in the same manner as for the
17 nomination and election of candidates for county office. Within thirty days after the adoption
18 of an alternative county highway commission by the voters of any county as provided in sections
19 230.200 to 230.260, the governor shall appoint a county highway commissioner from each
20 district from which a member will be elected at the next following general election. The
21 commissioners so appointed shall hold their office until their successors are elected at the
22 following general election. Appointments shall be made by naming one member from each of
23 the two political parties casting the highest number of votes in the preceding general election.

24 3. Members of the county highway commission [shall receive as compensation for their
25 services fifteen dollars per day for the first meeting each month and five dollars for each meeting
26 thereafter during the month. The members shall also receive a mileage allowance of eight cents
27 per mile actually and necessarily traveled in the performance of their duties.] **who are not also**
28 **members of the county's governing body shall serve without compensation, except that an**
29 **attendance fee may be paid to such members in an amount per meeting, as set by the**
30 **county's governing body. Said members may also receive a mileage allowance for miles**
31 **actually and necessarily traveled in the performance of their duties, in the same amount**
32 **per mile received by the members of the county's governing body.** The compensation and
33 mileage allowance of the members of the commission shall be paid out of the road and bridge
34 fund of the county.

35 4. If a vacancy occurs among the elected members of the county highway commission,
36 the members of the county highway commission shall select a successor who shall serve until
37 the next regular election.

260.830. 1. Any county of the third classification or any county of the second
2 classification with more than forty-eight thousand two hundred but less than forty-eight thousand
3 three hundred inhabitants or any county of the fourth classification with more than forty-eight

4 thousand two hundred but less than forty-eight thousand three hundred inhabitants **or any**
5 **county of the first classification with more than one hundred four thousand six hundred**
6 **but fewer than one hundred four thousand seven hundred inhabitants** may, by a majority
7 vote of its governing body, impose a landfill fee pursuant to this section and section 260.831, for
8 the benefit of the county. No order or ordinance enacted pursuant to the authority granted by this
9 section shall be effective unless the governing body of the county submits to the qualified voters
10 of the county, at a public election, a proposal to authorize the governing body of the county to
11 impose a fee under the provisions of this section. The ballot of submission shall be in
12 substantially the following form:

13 Shall the county of (insert name of county) impose a landfill fee of
14 (insert amount of fee per ton or volumetric equivalent of solid waste)?

15 ☐ YES

☐ NO

16

17 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
18 of the proposal, then the order or ordinance and any amendments thereto shall become effective
19 on the first day of the calendar quarter immediately after such election results are certified. If
20 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
21 governing body of the county shall have no power to impose the fee authorized by this section
22 unless and until the governing body of the county shall again have submitted another proposal
23 to authorize the governing body of the county to impose such fee, and the proposal is approved
24 by a majority of the qualified voters voting thereon. If an economic development authority does
25 not exist in a county at the time that a landfill fee is adopted by such county under this section,
26 then the governing body of such county shall establish an economic development authority in
27 the county.

28 2. The landfill fee authorized by such an election may not exceed one dollar and fifty
29 cents per ton or its volumetric equivalent of solid waste accepted, which charge may be in
30 addition to any such fee currently imposed pursuant to the provisions of section 260.330.

260.831. 1. Each operator of a solid waste sanitary or demolition landfill in any county
2 wherein a landfill fee has been approved by the voters pursuant to section 260.830 shall collect
3 a charge equal to the charge authorized by the voters in such election, not to exceed one dollar
4 and fifty cents per ton or its volumetric equivalent of solid waste accepted. Such fee shall be
5 collected in addition to any fee authorized or imposed pursuant to the provisions of section
6 260.330, and shall be paid to such operator by all political subdivisions, municipalities,
7 corporations, entities or persons disposing of solid waste or demolition waste, whether pursuant
8 to contract or otherwise, and notwithstanding that any such contract may provide for collection,
9 transportation and disposal of such waste at a fixed fee. Any such contract providing for

10 collections, transportation and disposal of such waste at a fixed fee which is in force on August
 11 28, [2003] **2006**, shall be renegotiated by the parties to the contract to include the additional fee
 12 imposed by this section. Each such operator shall submit the charge, less collection costs, to the
 13 governing body of the county, which shall dedicate such funds for use by the industrial
 14 development authority within the county and such funds shall be used by the county commission
 15 or authority for economic development within the county. Collection costs shall be the same as
 16 established by the department of natural resources pursuant to section 260.330, and shall not
 17 exceed two percent of the amount collected pursuant to this section.

18 2. The charges established in this section shall be enumerated separately from any
 19 disposal fee charged by the landfill. After January 1, 1994, the fee authorized under section
 20 260.830 and this section shall be stated as a separate surcharge on each individual solid waste
 21 collection customer's invoice and shall also indicate whether the county commission or economic
 22 development authority receives the funds. Moneys transmitted to the governing body of the
 23 county shall be no less than the amount collected less collection costs and in a form, manner and
 24 frequency as the governing body may prescribe. Failure to collect such charge shall not relieve
 25 the operator from responsibility for transmitting an amount equal to the charge to the governing
 26 body.

**321.162. 1. All members of the board of directors of a fire protection district first
 2 elected on or after January 1, 2007, shall attend and complete an educational seminar or
 3 conference or other suitable training on the role and duties of a board member of a fire
 4 protection district. The training required under this section shall be conducted by an
 5 entity approved by the office of the state fire marshal. The office of the state fire marshal
 6 shall determine the content of the training to fulfill the requirements of this section. Such
 7 training shall include, at a minimum:**

- 8 (a) Information relating to the roles and duties of a fire protection district director;
- 9 (b) A review of all state statutes and regulations relevant to fire protection districts;
- 10 (c) State ethics laws;
- 11 (d) State sunshine laws, chapter 610, RSMo;
- 12 (e) Financial and fiduciary responsibility;
- 13 (f) State laws relating to the setting of tax rates; and
- 14 (g) State laws relating to revenue limitations.

15 **2. If any fire district board member fails to attend a training session within twelve**
 16 **months after taking office, the board member shall not be compensated for attendance at**
 17 **meetings thereafter until the board member has completed such training session.**

321.200. 1. The board shall meet regularly, not less than once each month, at a time and
 2 at some building in the district to be designated by the board. Notice of the time and place of

3 future regular meetings shall be posted continuously at the firehouse or firehouses of the district.
4 Additional meetings may be held, when the needs of the district so require, at a place regular
5 meetings are held, and notice of the time and place shall be given to each member of the board.
6 Meetings of the board shall be held and conducted in the manner required by the provisions of
7 chapter 610, RSMo. All minutes of meetings of the board and all other records of the fire
8 protection district shall be available for public inspection at the main firehouse within the district
9 by appointment with the secretary of the board within one week after a written request is made
10 between the hours of 8:00 a.m. and 5:00 p.m. every day except Sunday. A majority of the
11 members of the board shall constitute a quorum at any meeting and no business shall be
12 transacted unless a quorum is present. The board, acting as a board, shall exercise all powers of
13 the board, without delegation thereof to any other governmental or other body or entity or
14 association, and without delegation thereof to less than a quorum of the board. Agents,
15 employees, engineers, auditors, attorneys, firemen and any other member of the staff of the
16 district may be employed or discharged only by a board which includes at least two directors; but
17 any board of directors may suspend from duty any such person or staff member who willfully
18 and deliberately neglects or refuses to perform his or her regular functions.

19 2. Any vacancy on the board shall be filled by the remaining elected members of the
20 board, **unless the remaining members of the board cannot agree or** except when less than two
21 elected members remain on the board, **in which cases** any vacancy shall be filled by the circuit
22 court of the county in which all or a majority of the district lies. The appointee or appointees
23 shall act until the next biennial election at which a director or directors are elected to serve the
24 remainder of the unexpired term.

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

15 provisions of this section shall be effective unless the governing body of the ambulance or fire
16 protection district submits to the voters of such ambulance or fire protection district, at a
17 municipal or state general, primary or special election, a proposal to authorize the governing
18 body of the ambulance or fire protection district to impose a tax pursuant to this section.

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

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

28 ☐ YES

☐ NO

29
30 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
31 to the question, place an "X" in the box opposite "No".

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

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

46 5. All sales taxes collected by the director of revenue pursuant to this section, less one
47 percent for cost of collection which shall be deposited in the state's general revenue fund after
48 payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited
49 in a special trust fund, which is hereby created, to be known as the "Ambulance or Fire
50 Protection District Sales Tax Trust Fund". The moneys in the ambulance or fire protection

51 district sales tax trust fund shall not be deemed to be state funds and shall not be commingled
 52 with any funds of the state. The director of revenue shall keep accurate records of the amount
 53 of money in the trust and the amount collected in each district imposing a sales tax pursuant to
 54 this section, and the records shall be open to inspection by officers of the county and to the
 55 public. Not later than the tenth day of each month the director of revenue shall distribute all
 56 moneys deposited in the trust fund during the preceding month to the governing body of the
 57 district which levied the tax; such funds shall be deposited with the board treasurer of each such
 58 district.

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

70 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,
 71 RSMo, shall apply to the tax imposed pursuant to this section.

72 **8. No ambulance district or fire protection district in any county with a charter**
 73 **form of government and with more than one million inhabitants imposing a sales tax under**
 74 **this section shall charge any resident of the district a fee for services rendered.**

321.688. 1. The board of directors of any fire district in any county of the first
 2 **classification with more than one hundred ninety-eight thousand but fewer than one**
 3 **hundred ninety-nine thousand two hundred inhabitants may consolidate upon the passage**
 4 **of a joint resolution by each board desiring to consolidate. The joint resolution shall not**
 5 **become effective unless each board submits to the voters residing within the fire protection**
 6 **districts at a state general, primary, or special election a proposal to authorize the**
 7 **consolidation under this section.**

8 **2. The ballot of submission for the consolidation authorized in this section shall be**
 9 **in substantially the following form:**

10 **Shall (insert the name of the fire protection district) be consolidated into one**
 11 **fire protection district, to be known as the (insert name of proposed consolidated fire**
 12 **protection district)?**

13

☐ YES

☐ NO

14

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

17

18 **If a majority of the votes cast on the question by the qualified voters voting thereon in each**
19 **existing fire protection district are in favor of the question, then the consolidation shall**
20 **become effective on January first of the year immediately following the approval of the**
21 **consolidation, unless the consolidated is approved at a November election, in which case**
22 **the consolidation shall become effective on January first of the second year following the**
23 **approval of the consolidation. If a majority of the votes cast on the question by the**
24 **qualified voters voting thereon in any of the existing fire protection districts desiring to**
25 **consolidate are opposed to the question, then the consolidation shall not become effective**
26 **unless and until the question is resubmitted within twelve months of the vote under this**
27 **section to the qualified voters in the fire protection district opposed to the consolidation**
28 **and such question is approved by a majority of the qualified voters voting on the question.**

29 **3. The board of directors of any consolidated fire protection district created under**
30 **this section shall have six members, and shall consist of the existing board members of the**
31 **fire protection districts that were consolidated. Upon the first occurrence of a vacancy in**
32 **the membership of the board, the number of members on the board may be reduced from**
33 **six to five upon approval by a majority of the remaining board members. The terms of**
34 **office for board members shall be identical to the terms of office the board members were**
35 **originally elected to serve before the consolidation.**

36 **4. Upon the approval of consolidation under this section, the consolidated district**
37 **shall be a political subdivision of this state and a body corporate, with all the powers of like**
38 **or similar corporations, and with all the powers, privileges, and duties of fire protection**
39 **districts under this chapter. All properties, rights, assets, and liabilities of the fire**
40 **protection districts which are consolidated, including outstanding bonds thereof if any,**
41 **shall become the properties, rights, assets, and liabilities of the consolidated fire protection**
42 **district.**

43 **5. The consolidated fire protection district shall levy the same taxes as levied in the**
44 **fire protection district with the lowest tax levy before the consolidation.**

473.748. 1. As used in this section, the terms "conservator", "guardian",
2 **"protectee", and "ward" shall have the same definitions as in section 475.010, RSMo.**

3 **2. Any term, provision, consideration, or covenant in any contract for treatment,**
4 **goods, or services shall be unenforceable if such term, provision, consideration, or covenant**

5 **requires a public administrator who is acting as a guardian or conservator to personally**
6 **pay, assume, or guarantee the debt or account of a ward or protectee.**

479.020. 1. Any city, town or village, including those operating under a constitutional
2 or special charter, may, and cities with a population of four hundred thousand or more shall,
3 provide by ordinance or charter for the selection, tenure and compensation of a municipal judge
4 or judges consistent with the provisions of this chapter who shall have original jurisdiction to
5 hear and determine all violations against the ordinances of the municipality. The method of
6 selection of municipal judges shall be provided by charter or ordinance. Each municipal judge
7 shall be selected for a term of not less than two years as provided by charter or ordinance.

8 2. Except where prohibited by charter or ordinance, the municipal judge may be a
9 part-time judge and may serve as municipal judge in more than one municipality.

10 3. No person shall serve as a municipal judge of any municipality with a population of
11 seven thousand five hundred or more or of any municipality in a county of the first class with a
12 charter form of government unless the person is licensed to practice law in this state unless, prior
13 to January 2, 1979, such person has served as municipal judge of that same municipality for at
14 least two years.

15 4. Notwithstanding any other statute, a municipal judge need not be a resident of the
16 municipality or of the circuit in which the municipal judge serves except where ordinance or
17 charter provides otherwise. Municipal judges shall be residents of Missouri.

18 5. Judges selected under the provisions of this section shall be municipal judges of the
19 circuit court and shall be divisions of the circuit court of the circuit in which the municipality,
20 or major geographical portion thereof, is located. The judges of these municipal divisions shall
21 be subject to the rules of the circuit court which are not inconsistent with the rules of the supreme
22 court. The presiding judge of the circuit shall have general administrative authority over the
23 judges and court personnel of the municipal divisions within the circuit.

24 6. No municipal judge shall hold any other office in the municipality which the
25 municipal judge serves as judge. The compensation of any municipal judge and other court
26 personnel shall not be dependent in any way upon the number of cases tried, the number of guilty
27 verdicts reached or the amount of fines imposed or collected.

28 7. Municipal judges shall be at least twenty-one years of age. No person shall serve as
29 municipal judge after that person has reached that person's seventy-fifth birthday, **except**
30 **municipal judges in any home rule city with more than four hundred thousand inhabitants**
31 **and located in more than one county in which case no person shall serve as municipal judge**
32 **after that person has reached that person's sixty-fifth birthday.**

33 8. Within six months after selection for the position, each municipal judge who is not
34 licensed to practice law in this state shall satisfactorily complete the course of instruction for

35 municipal judges prescribed by the supreme court. The state courts administrator shall certify
36 to the supreme court the names of those judges who satisfactorily complete the prescribed
37 course. If a municipal judge fails to complete satisfactorily the prescribed course within six
38 months after the municipal judge's selection as municipal judge, the municipal judge's office
39 shall be deemed vacant and such person shall not thereafter be permitted to serve as a municipal
40 judge, nor shall any compensation thereafter be paid to such person for serving as municipal
41 judge.

610.010. As used in this chapter, unless the context otherwise indicates, the following
2 terms mean:

3 (1) "Closed meeting", "closed record", or "closed vote", any meeting, record or vote
4 closed to the public;

5 (2) "Copying", if requested by a member of the public, copies provided as detailed in
6 section 610.026, if duplication equipment is available;

7 (3) "Public business", all matters which relate in any way to the performance of the
8 public governmental body's functions or the conduct of its business;

9 (4) "Public governmental body", any legislative, administrative or governmental entity
10 created by the constitution or statutes of this state, by order or ordinance of any political
11 subdivision or district, judicial entities when operating in an administrative capacity, or by
12 executive order, including:

13 (a) Any body, agency, board, bureau, council, commission, committee, board of regents
14 or board of curators or any other governing body of any institution of higher education, including
15 a community college, which is supported in whole or in part from state funds, including but not
16 limited to the administrative entity known as "The Curators of the University of Missouri" as
17 established by section 172.020, RSMo;

18 (b) Any advisory committee or commission appointed by the governor by executive
19 order;

20 (c) Any department or division of the state, of any political subdivision of the state, of
21 any county or of any municipal government, school district or special purpose district including
22 but not limited to sewer districts, water districts, and other subdistricts of any political
23 subdivision;

24 (d) Any other legislative or administrative governmental deliberative body under the
25 direction of three or more elected or appointed members having rulemaking or quasi-judicial
26 power;

27 (e) Any committee appointed by or at the direction of any of the entities and which is
28 authorized to report to any of the above-named entities, any advisory committee appointed by
29 or at the direction of any of the named entities for the specific purpose of recommending, directly

30 to the public governmental body's governing board or its chief administrative officer, policy or
31 policy revisions or expenditures of public funds including, but not limited to, entities created to
32 advise bi-state taxing districts regarding the expenditure of public funds, or any policy advisory
33 body, policy advisory committee or policy advisory group appointed by a president, chancellor
34 or chief executive officer of any college or university system or individual institution at the
35 direction of the governing body of such institution which is supported in whole or in part with
36 state funds for the specific purpose of recommending directly to the public governmental body's
37 governing board or the president, chancellor or chief executive officer policy, policy revisions
38 or expenditures of public funds provided, however, the staff of the college or university
39 president, chancellor or chief executive officer shall not constitute such a policy advisory
40 committee. The custodian of the records of any public governmental body shall maintain a list
41 of the policy advisory committees described in this subdivision;

42 (f) Any quasi-public governmental body. The term "quasi-public governmental body"
43 means any person, corporation or partnership organized or authorized to do business in this state
44 pursuant to the provisions of chapter 352, 353, or 355, RSMo, or unincorporated association
45 which either:

46 a. Has as its primary purpose to enter into contracts with public governmental bodies,
47 or to engage primarily in activities carried out pursuant to an agreement or agreements with
48 public governmental bodies; or

49 b. Performs a public function as evidenced by a statutorily based capacity to confer or
50 otherwise advance, through approval, recommendation or other means, the allocation or issuance
51 of tax credits, tax abatement, public debt, tax-exempt debt, rights of eminent domain, or the
52 contracting of leaseback agreements on structures whose annualized payments commit public
53 tax revenues; or any association that directly accepts the appropriation of money from a public
54 governmental body, but only to the extent that a meeting, record, or vote relates to such
55 appropriation; and

56 (g) Any bi-state development agency established pursuant to section 70.370, RSMo;

57 (5) "Public meeting", any meeting of a public governmental body subject to sections
58 610.010 to 610.030 at which any public business is discussed, decided, or public policy
59 formulated, whether such meeting is conducted in person or by means of communication
60 equipment, including, but not limited to, conference call, video conference, Internet chat, or
61 Internet message board. The term "public meeting" shall not include an informal gathering of
62 members of a public governmental body for ministerial or social purposes when there is no intent
63 to avoid the purposes of this chapter, but the term shall include a public vote of all or a majority
64 of the members of a public governmental body, by electronic communication or any other means,

65 conducted in lieu of holding a public meeting with the members of the public governmental body
 66 gathered at one location in order to conduct public business;

67 (6) "Public record", any record, whether written or electronically stored, retained by or
 68 of any public governmental body including any report, survey, memorandum, or other document
 69 or study prepared for the public governmental body by a consultant or other professional service
 70 paid for in whole or in part by public funds, including records created or maintained by private
 71 contractors under an agreement with a public governmental body or on behalf of a public
 72 governmental body; provided, however, that personally identifiable student records maintained
 73 by public educational institutions shall be open for inspection by the parents, guardian or other
 74 custodian of students under the age of eighteen years and by the parents, guardian or other
 75 custodian and the student if the student is over the age of eighteen years. The term "public
 76 record" shall not include any internal memorandum or letter received or prepared by or on behalf
 77 of a member of a public governmental body consisting of advice, opinions and recommendations
 78 in connection with the deliberative decision-making process of said body, unless such records
 79 are retained by the public governmental body or presented at a public meeting. **The term**
 80 **"public record" also shall not include any item or grouping of items about a private**
 81 **individual that is collected or maintained by any municipality, including but not limited**
 82 **to the individual's financial information or transactions, medical history, or criminal or**
 83 **employment history, and that contains the individual's name, identifying number, symbol,**
 84 **or other identifying particular assigned to the individual, such as a finger or voice print or**
 85 **a photograph.** Any document or study prepared for a public governmental body by a consultant
 86 or other professional service as described in this subdivision shall be retained by the public
 87 governmental body in the same manner as any other public record;

88 (7) "Public vote", any vote, whether conducted in person, by telephone, or by any other
 89 electronic means, cast at any public meeting of any public governmental body.

644.584. In addition to those sums authorized prior to August 28, [2006] **2007**, the board
 2 of fund commissioners of the state of Missouri, as authorized by section 37(e) of article III of the
 3 Constitution of the state of Missouri, may borrow on the credit of this state the sum of ten
 4 million dollars in the manner described, and for the purposes set out, in chapter 640, RSMo, and
 5 in this chapter.

644.585. In addition to those sums authorized prior to August 28, [2006] **2007**, the board
 2 of fund commissioners of the state of Missouri, as authorized by section 37(g) of article III of
 3 the Constitution of the state of Missouri, may borrow on the credit of this state the sum of ten
 4 million dollars in the manner described, and for the purposes set out, in chapter 640, RSMo, and
 5 in this chapter.

644.586. In addition to those sums authorized prior to August 28, [2006] **2007**, the board
2 of fund commissioners of the state of Missouri, as authorized by section 37(h) of article III of
3 the Constitution of the state of Missouri, may borrow on the credit of this state the sum of twenty
4 million dollars in the manner described, and for the purposes set out, in chapter 640, RSMo, and
5 in this chapter.

650.465. All law enforcement, ambulance, and fire protection agencies shall remove
2 **all emergency lights, sirens, and decals designating a vehicle as an emergency vehicle prior**
3 **to selling or consigning such vehicle unless such vehicle is being sold directly to another**
4 **public or private public safety agency.**

Section 1. Notwithstanding the provisions of section 163.011, RSMo, for any school
2 **district located in more than one county and whose headquarters are located within a city**
3 **of the fourth classification with more than two thousand five hundred but fewer than two**
4 **thousand six hundred inhabitants and located in more than one county, the county**
5 **signified in the school district number shall be the county in the district with the highest**
6 **dollar value modifier.**

Section 2. The cities of Rogersville and Springfield shall abide by the terms and
2 **conditions of the November 15, 2005, settlement agreement, as amended, relating to**
3 **involuntary annexation of certain real property located between the two cities.**

Section 3. Notwithstanding any provision to the contrary, when any church located
2 **on property annexed by a city of the fourth classification with more than eight thousand**
3 **nine hundred but fewer than nine thousand inhabitants located in any county of the first**
4 **classification with more than eighty-two thousand but fewer than eighty-two thousand one**
5 **hundred inhabitants is exempt from such city's fire flow water rates because of a**
6 **grandfathering provision, any addition built onto that church also shall be exempt from**
7 **the fire flow water rate.**

[228.070. No county commission shall order a road established or
2 changed until such proposed road or change has been examined and approved by
3 the county highway engineer.]

Section B. Because immediate action is necessary for the immediate preservation of the
2 **public health, welfare, peace, and safety, the enactment of section 1 of section A of this act is**
3 **hereby declared to be an emergency act within the meaning of the constitution, and the enactment**
4 **of section 1 of section A of this act shall be in full force and effect on July 1, 2006, or upon its**
5 **passage and approval, whichever later occurs.**

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