

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 805**  
**93RD GENERAL ASSEMBLY**

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Reported from the Committee on Ways and Means April 27, 2006 with recommendation that House Committee Substitute for Senate Bill No. 805 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

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**AN ACT**

To repeal sections 52.361, 52.370, 55.140, 55.190, 67.1451, 67.1545, 67.2500, 67.2510, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.730, 144.030, 144.070, 144.440, and 165.071, RSMo, and to enact in lieu thereof thirty-four new sections relating to taxation.

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

Section A. Sections 52.361, 52.370, 55.140, 55.190, 67.1451, 67.1545, 67.2500, 67.2510, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.730, 144.030, 144.070, 144.440, and 165.071, RSMo, are repealed and thirty-four new sections enacted in lieu thereof, to be known as sections 52.361, 52.370, 55.140, 55.190, 67.1451, 67.1545, 67.2500, 67.2510, 135.050, 135.610, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.730, 142.816, 144.030, 144.054, 144.070, 144.440, 165.071, and 1, to read as follows:

52.361. It shall be the duty of the county collector in all counties of the first class not having a charter form of government and in class two counties to prepare and keep in [his] **the collector's office, electronically or otherwise**, back tax books which shall contain and list all delinquent taxes on real and personal property levied and assessed in the county which remain due and unpaid after the first day of January of each year. Such back tax books shall replace and

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 be in lieu of all "delinquent lists" and other back tax books heretofore prepared by the collector  
7 or other county officer.

52.370. All money disbursed by the county collector in counties of the first class not  
2 having a charter form of government and in counties of the second class by virtue of [his] **the**  
3 **collector's** office shall be paid by check signed by the collector [and countersigned by the auditor  
4 of the county] , **except that the collector may disburse money by electronic transfer of funds**  
5 **from the collector's account into the accounts of the appropriate taxing entities.**

55.140. The county auditor of each county of the first class not having a charter form of  
2 government and of each county of the second class shall [countersign] **have access to and**  
3 **periodically examine all records, collections, and settlements for** all licenses issued by the  
4 county [and shall keep a record of the number, date of issue, the name of the party or parties to  
5 whom issued, the occupation, the expiration thereof, and amount of money paid therefor, and to  
6 whom paid].

55.190. The county collector of revenue of each county of the first class not having a  
2 charter form of government and of each county of the second class shall make **available,**  
3 **electronically or otherwise,** a [daily] report to the auditor of receipts, **deposits,** and balance in  
4 [his] **the collector's** hands[, and where deposited, and shall deliver to the auditor each day a  
5 deposit slip showing the day's deposit]. The collector shall, upon receiving taxes, give  
6 [duplicate] a numbered tax [receipts, which] **receipt to** the taxpayer [shall take to the auditor to  
7 be countersigned by him, one of which the auditor shall retain, and charge the amount thereof  
8 to the collector]. The collector shall also make **available, electronically or otherwise,** a [daily]  
9 report to the auditor of all other sums of money collected by [him] **the collector** from any source  
10 whatsoever, and in such report shall state [from whom collected, and] on what account[, which  
11 sums shall be charged by the auditor to the collector] **collected.** The collector shall[, upon  
12 turning] **turn** money over to the county treasurer[, take duplicate receipts therefor and file same  
13 immediately with the county auditor] **under section 139.210, RSMo.**

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

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

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

8 (2) Be either:

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

11 (b) [If in a home rule city with more than one hundred fifty-one thousand five hundred  
12 but fewer than one hundred fifty-one thousand six hundred inhabitants, a legally authorized  
13 representative of an owner of real property located within the district.] If there are less than five  
14 owners of real property located within a district, the board may be comprised of up to five legally  
15 authorized representatives of any of the owners of real property located within the district; or

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

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

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

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

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

24 (2) The election shall be conducted in the same manner as provided for in section  
25 67.1551, provided that the published notice of the election shall contain the information required  
26 by section 67.1551 for published notices, except that it shall state that the purpose of the election  
27 is for the election of directors, in lieu of the information related to taxes;

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

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

44 (5) Successor directors shall be elected in the same manner as the initial directors. The  
45 date of the election of successor directors shall be specified by the municipal clerk which date  
46 shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the

47 expiring director. Each successor director shall serve a term for the length specified prior to the  
48 election by the district, which term shall be at least three years and not more than four years, and  
49 shall continue until such director's successor is elected. In the event of a vacancy on the board  
50 of directors, the remaining directors shall elect an interim director to fill the vacancy for the  
51 unexpired term.

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

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

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

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

67.1545. 1. Any district formed as a political subdivision may impose by resolution a  
2 district sales and use tax on all retail sales made in such district which are subject to taxation  
3 pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats  
4 or outboard motors and sales to public utilities. Any sales and use tax imposed pursuant to this  
5 section may be imposed [at a rate] **in increments** of one-eighth of one percent, [one-fourth of  
6 one percent, three-eighths of one percent, one-half of one percent or] **up to a maximum of** one  
7 percent. Such district sales and use tax may be imposed for any district purpose designated by  
8 the district in its ballot of submission to its qualified voters; except that, no resolution adopted

9 pursuant to this section shall become effective unless the board of directors of the district  
10 submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales  
11 and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the  
12 proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of  
13 the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

15 Shall the ..... (insert name of district) Community Improvement District impose a  
16 community improvement districtwide sales and use tax at the maximum rate of ..... (insert  
17 amount) for a period of ..... (insert number) years from the date on which such tax is first  
18 imposed for the purpose of providing revenue for ..... (insert general description of the  
19 purpose)?

20 ☐ YES

☐ NO

21  
22 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
23 to the question, place an "X" in the box opposite "No".

24 3. Within ten days after the qualified voters have approved the imposition of the sales  
25 and use tax, the district shall, in accordance with section 32.097, RSMo, notify the director of  
26 the department of revenue. The sales and use tax authorized by this section shall become  
27 effective on the first day of the second calendar quarter after the director of the department of  
28 revenue receives notice of the adoption of such tax.

29 4. The director of the department of revenue shall collect any tax adopted pursuant to this  
30 section pursuant to section 32.087, RSMo.

31 5. In each district in which a sales and use tax is imposed pursuant to this section, every  
32 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when  
33 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser  
34 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

35 6. In order to allow retailers to collect and report the sales and use tax authorized by this  
36 section as well as all other sales and use taxes required by law in the simplest and most efficient  
37 manner possible, a district may establish appropriate brackets to be used in the district imposing  
38 a tax pursuant to this section in lieu of the brackets provided in section 144.285, RSMo.

39 7. The penalties provided in sections 144.010 to 144.525, RSMo, shall apply to  
40 violations of this section.

41 8. All revenue received by the district from a sales and use tax imposed pursuant to this  
42 section which is designated for a specific purpose shall be deposited into a special trust fund and  
43 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant  
44 to this section, all funds remaining in the special trust fund shall continue to be used solely for

45 the specific purpose designated in the resolution adopted by the qualified voters. Any funds in  
46 such special trust fund which are not needed for current expenditures may be invested by the  
47 board of directors pursuant to applicable laws relating to the investment of other district funds.

48 9. A district may repeal by resolution any sales and use tax imposed pursuant to this  
49 section before the expiration date of such sales and use tax unless the repeal of such sales and  
50 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys  
51 the district has borrowed or obligation the district has issued to finance any improvements or  
52 services rendered for the district.

67.2500. 1. **A theater, cultural arts, and entertainment district may be established**  
2 **in the manner provided in section 67.2505** by the governing body of any **county described**  
3 **in this subsection or any** city, town, or village that is within [a first class county with a charter  
4 form of government with a population over two hundred fifty thousand that adjoins a first class  
5 county with a charter form of government with a population over nine hundred thousand, or that  
6 is within] **such counties:**

7 (1) Any county with a charter form of government and with more than two hundred fifty  
8 thousand but less than three hundred fifty thousand inhabitants[, may establish a theater, cultural  
9 arts, and entertainment district in the manner provided in section 67.2505] ;

10 (2) **Any county of the first classification with more than ninety-three thousand eight**  
11 **hundred but fewer than ninety-three thousand nine hundred inhabitants;**

12 (3) **Any county of the first classification with more than one hundred eighty-four**  
13 **thousand but fewer than one hundred eighty-eight thousand inhabitants.**

14 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural Arts, and  
15 Entertainment District Act".

16 3. As used in sections 67.2500 to 67.2530, the following terms mean:

17 (1) "District", a theater, cultural arts, and entertainment district organized under this  
18 section;

19 (2) "Qualified electors", "qualified voters", or "voters", registered voters residing within  
20 the district or subdistrict, or proposed district or subdistrict, who have registered to vote pursuant  
21 to chapter 115, RSMo, or, if there are no persons eligible to be registered voters residing in the  
22 district or subdistrict, proposed district or subdistrict, property owners, including corporations  
23 and other entities, that are owners of real property;

24 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115,  
25 RSMo; and

26 (4) "Subdistrict", a subdivision of a district, but not a separate political subdivision,  
27 created for the purposes specified in subsection 5 of section 67.2505.

67.2510. As a complete alternative to the procedure establishing a district set forth in section 67.2505, **a theater, cultural arts, and entertainment district may be established in the manner provided in section 67.2515** by a circuit court with jurisdiction over any county described in this section or any city, town, or village that is within [a first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand, or that is within] **such counties:**

(1) Any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants[, may establish a theater, cultural arts, and entertainment district in the manner provided in section 67.2515] ;

(2) Any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants;

(3) Any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants.

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

(1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. As used in this section, "homestead" shall not include any dwelling which is occupied by more than two families;

(2) "Public safety officer", any firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor enforcement officer, emergency medical technician, first responder, or highway patrolman employed by the state of Missouri or a political subdivision thereof who is killed in the line of duty, unless the death was the result of the officer's own misconduct or abuse of alcohol or drugs;

(3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

2. For all tax years beginning on or after January 1, 2007, a surviving spouse shall be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the total amount of the property taxes on the surviving spouse's homestead paid during the tax year for which the credit is claimed. If the amount allowable as a credit exceeds the income tax reduced by other credits, then the excess shall be considered an overpayment of the income tax.

3. The department of revenue shall promulgate rules to implement the provisions of this section.

22           **4. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**  
23 **that is created under the authority delegated in this section shall become effective only if**  
24 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**  
25 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**  
26 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**  
27 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**  
28 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**  
29 **adopted after August 28, 2006, shall be invalid and void.**

30           **5. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

31           **(1) The provisions of the new program authorized under this section shall**  
32 **automatically sunset six years after the effective date of this section unless reauthorized by**  
33 **an act of the general assembly; and**

34           **(2) If such program is reauthorized, the program authorized under this section**  
35 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
36 **section; and**

37           **(3) This section shall terminate on September first of the calendar year immediately**  
38 **following the calendar year in which the program authorized under this section is sunset.**

**135.610. 1. For all tax years beginning on or after January 1, 2006, any taxpayer**  
2 **who is a volunteer firefighter in this state shall be allowed a credit against the tax otherwise**  
3 **due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to**  
4 **143.265, RSMo.**

5           **2. The credit authorized in this section shall be claimed as follows:**

6           **(1) The taxpayer may claim a credit in the amount of one hundred eighty dollars**  
7 **in the first tax year the taxpayer claims the credit if the taxpayer has completed at least**  
8 **twelve hours of any firefighter training program approved by the office of the state fire**  
9 **marshal before or in the tax year for which the credit is claimed. The taxpayer may claim**  
10 **the credit authorized in this subdivision in each subsequent tax year if the taxpayer**  
11 **completes at least twelve hours of any firefighter training program approved by the office**  
12 **of the state fire marshal in such subsequent tax year;**

13           **(2) After the initial tax credit is claimed under subdivision (1) of this subsection and**  
14 **the taxpayer has completed at least thirty hours of any firefighter training program**  
15 **approved by the office of the state fire marshal, the taxpayer may claim a credit in the**  
16 **amount of three hundred sixty dollars in each tax year if the taxpayer has completed at**  
17 **least twelve hours of firefighter training program approved by the office of the state fire**  
18 **marshal in the tax year the taxpayer claims the credit under this subdivision and has**



19 within the previous five years received at least twelve hours of training, to include but not  
20 limited to the following areas:

- 21 (a) Hazardous materials;
- 22 (b) Incident management systems; and
- 23 (c) Weapons of mass destruction.

24 3. The state fire marshal may develop or approve existing training programs for  
25 volunteer firefighters, may establish procedures for providing documentation that the  
26 taxpayer is a volunteer firefighter in good standing with a registered fire department, as  
27 required in chapter 320, RSMo, and has completed the training requirements in this  
28 section, and may promulgate rules to implement the provisions of this section.

29 4. The tax credit allowed by this section shall be claimed by the qualified taxpayer  
30 at the time such taxpayer files a return and shall be applied against the income tax liability  
31 imposed by chapter 143, RSMo, after all other credits provided by law have been applied.  
32 If the amount of the tax credit exceeds the taxpayer's tax liability, the difference shall not  
33 be refundable but may be carried forward to any of the taxpayer's four subsequent taxable  
34 years.

35 5. The director of revenue shall establish the procedure by which the tax credit in  
36 this section may be claimed, and shall promulgate rules to implement the provisions of this  
37 section.

38 6. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
39 that is created under the authority delegated in this section shall become effective only if  
40 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
41 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
42 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
43 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
44 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
45 adopted after August 28, 2006, shall be invalid and void.

46 7. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

47 (1) The provisions of the new program authorized under this section shall  
48 automatically sunset six years after the effective date of this section unless reauthorized by  
49 an act of the general assembly; and

50 (2) If such program is reauthorized, the program authorized under this section  
51 shall automatically sunset twelve years after the effective date of the reauthorization of this  
52 section; and

53 (3) This section shall terminate on September first of the calendar year immediately  
54 following the calendar year in which the program authorized under this section is sunset.

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed  
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such  
3 taxpayer desiring to pay any current taxes under protest shall, at the time of paying such taxes,  
4 file with the collector a written statement setting forth the grounds on which the protest is based.  
5 The statement shall include the true value in money claimed by the taxpayer if disputed.

6 2. Upon receiving payment of current taxes under protest pursuant to subsection 1 of this  
7 section or upon receiving notice of an appeal pursuant to section 138.430, RSMo, the collector  
8 shall disburse to the proper official all portions of taxes not disputed by the taxpayer and shall  
9 impound in a separate fund all portions of such taxes which are in dispute. Except as provided  
10 in subsection 3 of this section, every taxpayer protesting the payment of current taxes shall,  
11 within ninety days after filing his protest, commence an action against the collector by filing a  
12 petition for the recovery of the amount protested in the circuit court of the county in which the  
13 collector maintains his office. If any taxpayer so protesting his taxes shall fail to commence an  
14 action in the circuit court for the recovery of the taxes protested within the time prescribed in this  
15 subsection, such protest shall become null and void and of no effect, and the collector shall then  
16 disburse to the proper official the taxes impounded, and any interest earned thereon, as provided  
17 above in this subsection.

18 3. No action against the collector shall be commenced by any taxpayer who has, for the  
19 current tax year in issue, filed with the state tax commission a timely and proper appeal of the  
20 protested taxes. Such taxpayer shall notify the collector of the appeal in the written statement  
21 required by subsection 1 of this section. The taxes so protested shall be impounded in a separate  
22 fund and the commission may order all or any part of such taxes refunded to the taxpayer, or may  
23 authorize the collector to release and disburse all or any part of such taxes in its decision and  
24 order issued pursuant to chapter 138, RSMo.

25 4. Trial of the action in the circuit court shall be in the manner prescribed for nonjury  
26 civil proceedings, and, after determination of the issues, the court shall make such orders as may  
27 be just and equitable to refund to the taxpayer all or any part of the current taxes paid under  
28 protest, together with any interest earned thereon, or to authorize the collector to release and  
29 disburse all or any part of the impounded taxes, and any interest earned thereon, to the  
30 appropriate officials of the taxing authorities. Either party to the proceedings may appeal the  
31 determination of the circuit court.

32 5. All the county collectors of taxes, and the collector of taxes in any city not within a  
33 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax  
34 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer  
35 has received credit in full for any real or personal property tax mistakenly or erroneously levied  
36 against the taxpayer and collected in whole or in part by the collector. Such application shall be

37 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or  
38 other appropriate body or official of the county or city not within a county, shall make available  
39 to the collector funds necessary to make refunds under this subsection by issuing warrants upon  
40 the fund to which the mistaken or erroneous payment has been credited, or otherwise.

41 6. No taxpayer shall receive any interest on any money paid in by the taxpayer  
42 erroneously.

43 7. All protested taxes shall be invested by the collector in the same manner as assets  
44 specified in section 30.260, RSMo, for investment of state moneys. A taxpayer who is entitled  
45 to a refund of protested taxes shall also receive the interest earned on the investment thereof. If  
46 the collector is ordered to release and disburse all or part of the taxes paid under protest to the  
47 proper official, such taxes shall be disbursed along with the proportional amount of interest  
48 earned on the investment of the taxes due the particular taxing authority.

49 8. **Any taxing authority may request to be notified by the county collector of**  
50 **current taxes paid under protest. Such request shall be in writing and submitted** on or  
51 before [March] **February** first next following the delinquent date of **current** taxes paid under  
52 protest, **and** the county collector shall [notify any] **provide such information on or before**  
53 **March first of the same year to the requesting** taxing authority of the taxes paid under protest  
54 which would be received by such taxing authority if the funds were not the subject of a protest.  
55 Any taxing authority may apply to the circuit court of the county or city not within a county in  
56 which a collector has impounded protested taxes under this section and, upon a satisfactory  
57 showing that such taxing authority would receive such impounded tax funds if they were not the  
58 subject of a protest and that such taxing authority has the financial ability and legal capacity to  
59 repay such impounded tax funds in the event a decision ordering a refund to the taxpayer is  
60 subsequently made, the circuit court shall order, pendente lite, the disbursement of all or any part of  
61 such impounded tax funds to such taxing authority. The circuit court issuing an order under this  
62 subsection shall retain jurisdiction of such matter for further proceedings, if any, to compel  
63 restitution of such tax funds to the taxpayer. In the event that any protested tax funds refunded  
64 to a taxpayer were disbursed to a taxing authority under this subsection instead of being held and  
65 invested by the collector under subsection 7 of this section, such taxing authority shall pay the  
66 taxpayer entitled to the refund of such protested taxes the same amount of interest, as determined  
67 by the circuit court having jurisdiction in the matter, such protested taxes would have earned if  
68 they had been held and invested by the collector.

69 9. No appeal filed shall stay any order of refund, but the decision filed by any court of  
70 last review modifying the circuit court's or state tax commission's determination pertaining to  
71 the amount of refund shall be binding on the parties, and the decision rendered shall be complied  
72 with by the party affected by any modification within ninety days of the date of such decision.

73 No taxpayer shall receive any interest on any additional award of refund, and the collector shall  
74 not receive any interest on any ordered return of refund in whole or in part.

139.140. **Except as provided in section 52.361, RSMo,** the personal delinquent lists  
2 allowed to any collector shall be delivered to the collector and when [his] **the collector's** term  
3 of office expires then to [his] **the** successor, who shall be charged with the full amount thereof,  
4 and shall account therefor as for other moneys collected by [him] **the collector**. When [he] **the**  
5 **collector** makes [his] **the** next annual settlement [he] **the collector** shall return the lists to the  
6 clerk of the county commission, and in the city of St. Louis the lists and the uncollected tax bills  
7 to the comptroller of the city, and shall be entitled to credit for the amount [he] **the collector** has  
8 been unable to collect. The lists and bills shall be delivered to [his] **the collector's** successor,  
9 and so on until the whole are collected.

139.150. [And] In making collections on the said personal delinquent lists, the said  
2 collectors, **except collectors in counties of the first or second classifications,** shall give  
3 duplicate receipts therefor, one to be delivered to the person paying the same, and the other to  
4 be filed with the clerk of the county commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector] **collector-treasurer,**  
2 **other than the county collector of revenue in each county of the first or second**  
3 **classifications and** except in the city of St. Louis, shall, on or before the fifth day of each month,  
4 file with the county clerk a detailed statement, verified by affidavit of all state, county, school,  
5 road and municipal taxes, and of all licenses by [him] **the collector** collected during the  
6 preceding month, and shall, except for tax payments made pursuant to section 139.053, on or  
7 before the fifteenth day of the month, pay the same, less [his] **the collector's** commissions, into  
8 the county treasuries and to the director of revenue.

9 2. **The county collector of revenue of each county of the first or second**  
10 **classifications shall, before the fifteenth day of each month, file with the county clerk and**  
11 **auditor a detailed statement, verified by affidavit, of all state, county, school, road, and**  
12 **municipal taxes, and of all licences collected by the collector during the preceding month,**  
13 **and shall, except for tax payments made under section 139.053, on or before the fifteenth**  
14 **day of the month, pay such taxes and licenses, less commissions, into the treasuries of the**  
15 **appropriate taxing entities and to the director of revenue.**

16 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby required, to  
17 forward immediately a certified copy of such detailed statement to the director of revenue, who  
18 shall keep an account of the state taxes with the collector.

139.220. Every collector of the revenue having made settlement, according to law, of  
2 county revenue [by him] collected or received **by the collector,** shall pay the amount found due  
3 into the county treasury, and the treasurer shall give [him] **the collector** duplicate receipts

4 therefor, one of which shall be filed in the office of the clerk of the county commission, who  
5 shall grant [him] **the collector** full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361, RSMo**, the county clerk shall file  
2 the delinquent lists in [his] **the county clerk's** office and within ten days thereafter make, under  
3 the seal of the commission, the lists into a back tax book as provided in section 140.060.

4 2. **Except as provided in section 52.361, RSMo**, when completed, the clerk shall  
5 deliver the book to the collector taking duplicate receipts therefor, one of which [he] **the clerk**  
6 shall file in [his] **the clerk's** office and the other [he] **the clerk** shall file with the director of  
7 revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and  
8 clerk's fees contained in the back tax book.

9 3. The collector shall collect such back taxes and may levy upon, seize and distrain  
10 tangible personal property and may sell such property for taxes.

11 4. In the city of St. Louis, the city comptroller or other proper officer shall return the  
12 back tax book together with the uncollected tax bills within thirty days to the city collector.

13 5. If any county commission or clerk **in counties not having a county auditor** fails to  
14 comply with section 140.040, and this section, to the extent that the collection of taxes cannot  
15 be enforced by law, the county commission or clerk, or their successors in office, shall correct  
16 such omissions at once and return the back tax book to the collector who shall collect such taxes.

140.070. All back taxes, of whatever kind, whether state, county or school, or of any city  
2 or incorporated town, which return delinquent tax lists to the county collector to collect,  
3 appearing due upon delinquent real estates shall be extended in the back tax book made under  
4 this chapter **or chapter 52, RSMo**. In case the collector of any city or town has omitted or  
5 neglected to return to the county collector a list of delinquent lands and lots, as required by  
6 section 140.670, the present authorities of the city or town may cause the delinquent list to be  
7 certified, as by that section contemplated, and the delinquent taxes shall be by the county clerk  
8 put upon the back tax book and collected by the collector under authority of this chapter.

140.080. **Except as provided in section 52.361, RSMo**, the county clerk and the county  
2 collector shall compare the back tax book with the corrected delinquent land list made pursuant  
3 to sections 140.030 and 140.040 respectively, and the clerk shall certify on the delinquent land  
4 list on file in [his] **the clerk's** office that the list has been properly entered in the back tax book  
5 and shall attach a certificate at the end of the back tax book that it contains a true copy of the  
6 delinquent land list on file in [his] **the collector's** office.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant  
2 to this chapter or unpaid special assessments as provided in section 67.469, RSMo, relating to  
3 the collection of delinquent and back taxes and unpaid special assessments and providing for  
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings

5 therefor shall be commenced within three years after delinquency of such taxes and unpaid  
6 special assessments, and any sale held pursuant to initial proceedings commenced within such  
7 period of three years shall be deemed to have been in compliance with the provisions of said law  
8 insofar as the time at which such sales are to be had is specified therein; provided further, that  
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such  
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or  
11 action therefor shall be commenced, had or maintained, except that the three-year limitation  
12 described in this subsection shall not be applicable if any written instrument conveys any real  
13 estate having a tax-exempt status, if such instrument causes such real estate to again become  
14 taxable real property and if such instrument has not been recorded in the office of the recorder  
15 in the county in which the real estate has been situated. Such three-year limitation shall only be  
16 applicable once the recording of the title has occurred.

17 2. [In order to enable county and city collectors to be able to collect delinquent and back  
18 taxes and unpaid special assessments,] The county auditor in all counties having a county auditor  
19 shall annually audit [and list all delinquent and back taxes and unpaid special assessments]  
20 **collections, deposits, and supporting reports of the collector** and provide a copy of such audit  
21 [and list] to the county collector and to the governing body of the county. A copy of the audit  
22 [and list] may be provided to [city collectors] **all applicable taxing entities** within the county  
23 at the discretion of the county collector.

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or  
2 collector of any county within the state of Missouri, and the same sells for a greater amount than  
3 the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the  
4 county, when such sale has been or may hereafter be made, to make a written statement  
5 describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and  
6 all costs in the case together with the amount of surplus money in each case. The statement shall  
7 be subscribed and sworn to by the sheriff or collector making it before some officer competent  
8 to administer oaths within this state, and then presented to the county commission of the county  
9 where the sale has been or may be made; and on the approval of the statement by the  
10 commission, the sheriff or collector making the same shall pay the surplus money into the county  
11 treasury, take the receipt in duplicate of the treasurer for the overplus of money and retain one  
12 of the duplicate receipts himself and file the other with the county commission, and thereupon  
13 the commission shall charge the treasurer with the amount.

14 2. The treasurer shall place such moneys **in the county treasury to be held for the use**  
15 **and benefit of the person entitled thereto or** to the credit of the school fund of the county, to  
16 be held in trust for the term of three years for the owner or owners or their legal representatives.

17 At the end of three years, if such fund shall not be called for, then it shall become a permanent  
18 school fund of the county.

19 3. County commissions shall compel owners or agents to make satisfactory proof of their  
20 claims before receiving their money; provided, that no county shall pay interest to the claimant  
21 of any such fund.

140.250. 1. Whenever any lands have been or shall hereafter be offered for sale for  
2 delinquent taxes, interest, penalty and costs by the collector of the proper county for any two  
3 successive years and no person shall have bid therefor a sum equal to the delinquent taxes  
4 thereon, interest, penalty and costs provided by law, then such county collector shall at the next  
5 regular tax sale of lands for delinquent taxes sell same to the highest bidder, **and such bid may**  
6 **be less than the delinquent taxes, interest, penalty, and costs thereon**, and there shall be a  
7 ninety-day period of redemption from such sales as specified in section 140.405.

8 2. No certificate of purchase shall issue as to such sales, but the purchaser at such sales  
9 shall be entitled to the issuance and delivery of a collector's deed upon completion of title search  
10 action as specified in section 140.405.

11 3. If any lands or lots are not sold at such third offering, then the collector, in his  
12 discretion, need not again advertise or offer such lands or lots for sale more often than once every  
13 five years after the third offering of such lands or lots, and such offering shall toll the operation  
14 of any applicable statute of limitations.

15 4. A purchaser at any sale subsequent to the third offering of any land or lots, **whether**  
16 **by the collector or a trustee as provided in section 140.260**, shall be entitled to the immediate  
17 issuance and delivery of a collector's deed and there shall be no period of redemption from **any**  
18 such sales **after the third offering**; provided, however, before any purchaser at a sale to which  
19 this section is applicable shall be entitled to a collector's deed it shall be the duty of the collector  
20 to demand, and the purchaser to pay, in addition to his bid, all taxes due and unpaid on such  
21 lands or lots that become due and payable on such lands or lots subsequent to the date of the  
22 taxes included in such advertisement and sale. **The collector's deed or trustee's deed shall**  
23 **have priority over all other liens or encumbrances on the property sold except for real**  
24 **property taxes or federal liens. Any surplus shall be paid to the county treasury.**

25 5. In the event the real purchaser at any sale to which this section is applicable shall be  
26 the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the  
27 nonpayment of which such lands or lots were sold, then no collector's deed shall issue to such  
28 purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the  
29 collector of such additional amount as will discharge in full all delinquent taxes, penalty, interest  
30 and costs.

140.260. 1. It shall be lawful for the county commission of any county, and the  
2 comptroller, mayor and president of the board of assessors of the city of St. Louis, to designate  
3 and appoint a suitable person or persons with discretionary authority to bid at all sales to which  
4 section 140.250 is applicable, and to purchase at such sales all lands or lots necessary to protect  
5 all taxes due and owing and prevent their loss to the taxing authorities involved from inadequate  
6 bids.

7 2. Such person or persons so designated are hereby declared as to such purchases and  
8 as titleholders pursuant to collector's deeds issued on such purchases, to be trustees for the  
9 benefit of all funds entitled to participate in the taxes against all such lands or lots so sold.

10 3. Such person or persons so designated shall not be required to pay the amount bid on  
11 any such purchase but the collector's deed issuing on such purchase shall recite the delinquent  
12 taxes for which said lands or lots were sold, the amount due each respective taxing authority  
13 involved, and that the grantee in such deed or deeds holds title as trustee for the use and benefit  
14 of the fund or funds entitled to the payment of the taxes for which said lands or lots were sold.

15 4. The costs of all collectors' deeds, the recording of same and the advertisement of such  
16 lands or lots shall be paid out of the county treasury in the respective counties and such fund as  
17 may be designated therefor by the authorities of the city of St. Louis.

18 5. All lands or lots so purchased shall be sold and deeds ordered executed and delivered  
19 by such trustees upon order of the county commission of the respective counties and the  
20 comptroller, mayor and president of the board of assessors of the city of St. Louis, and the  
21 proceeds of such sales shall be applied, first, to the payment of the costs incurred and advanced,  
22 and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands  
23 or lots so disposed of, **and then any excess proceeds to the county treasurer to be held for**  
24 **the use and benefit of the person or persons entitled thereto.**

25 6. Upon appointment of any such person or persons to act as trustee as herein designated  
26 a certified copy of the order making such appointment shall be delivered to the collector, and if  
27 such authority be revoked a certified copy of the revoking order shall also be delivered to the  
28 collector.

29 7. Compensation to trustees as herein designated shall be payable solely from proceeds  
30 derived from the sale of lands purchased by them as such trustees and shall be fixed by the  
31 authorities herein designated, but not in excess of ten percent of the price for which any such  
32 lands and lots are sold by the trustees; provided further, that if at any such sale any person bid  
33 a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the  
34 trustees herein designated shall be without authority to further bid on any such land or lots. **If**  
35 **a third party is a successful bidder and there are excess proceeds, then such proceeds shall**  
36 **be distributed as provided in subsection 5 of this section.**



37           8. If the county commission of any county does not designate and appoint a suitable  
38 person or persons as trustee or trustees, so appointed, or the trustee or trustees do not accept  
39 property after the third offering where no sale occurred then it shall be at the discretion of the  
40 collector to sell such land subsequent to the third offering of such land and lots at any time and  
41 for any amount.

140.290. 1. After payment shall have been made the county collector shall give the  
2 purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry  
3 a numerical number and which shall describe the land so purchased, each tract or lot separately  
4 stated, the total amount of the tax, with penalty, interest and costs, and the year or years of  
5 delinquency for which said lands or lots were sold, separately stated, and the aggregate of all  
6 such taxes, penalty, interest and costs, and the sum bid on each tract.

7           2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,  
8 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also  
9 be noted in the certificate of purchase, in a separate column to be provided therefor. Such  
10 certificate of purchase shall also recite the name and address of the owner or reputed owner if  
11 known, and if unknown then the party or parties to whom each tract or lot of land was assessed,  
12 together with the address of such party, if known, and shall also have incorporated therein the  
13 name and address of the purchaser. Such certificate of purchase shall also contain the true date  
14 of the sale and the time when the purchaser will be entitled to a deed for said land, if not  
15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase  
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such  
17 certificate shall be authenticated by the county collector, who shall record the same in a  
18 permanent record book in his office before delivery to the purchaser.

19           3. Such certificate shall be assignable, but no assignment thereof shall be valid unless  
20 endorsed on such certificate and acknowledged before some officer authorized to take  
21 acknowledgment of deeds and an entry of such assignment entered in the record of said  
22 certificate of purchase in the office of the county collector.

23           4. For each certificate of purchase issued, including the recording of the same, the county  
24 collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and  
25 treated as a part of the cost of the sale, and so noted on the certificate. For noting any assignment  
26 of any certificate the county collector shall be entitled to a fee of twenty-five cents, to be paid  
27 by the person requesting such recital of assignment, and which shall not be treated as a part of  
28 the cost of the sale.

29           5. No collector shall be authorized to issue a certificate of purchase to any nonresident  
30 of the state of Missouri or to enter a recital of any assignment of such certificate upon his record  
31 to a nonresident of the state, until such purchaser or assignee of such purchaser, as the case may

32 be, shall have complied with the provisions of section 140.190 pertaining to nonresident  
33 purchasers.

34 **6. The provisions of this section shall not apply to a post-third year tax sale.**

140.310. 1. The purchaser of any tract or lot of land at sale for delinquent taxes,  
2 homesteads excepted, shall at any time after one year from the date of sale be entitled to the  
3 immediate possession of the premises so purchased during the redemption period provided for  
4 in this law, unless sooner redeemed; provided, however, any owner or occupant of any tract or  
5 lot of land purchased may retain possession of said premises by making a written assignment of,  
6 or agreement to pay, rent certain or estimated to accrue during such redemption period or so  
7 much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as  
8 provided in the certificate of purchase.

9 2. The purchaser, his heirs or assigns, may enforce his rights under said written  
10 assignment or agreement in any manner now authorized or hereafter authorized by law for the  
11 collection of delinquent and unpaid rent; provided further, nothing herein contained shall  
12 operate to the prejudice of any owner not in default and whose interest in the tract or lot of land  
13 is not encumbered by the certificate of purchase, nor shall it prejudice the rights of any occupant  
14 of any tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any  
15 planted, growing or unharvested crop thereon.

16 3. Any additions or improvements made to any tract or lot of land by any occupant  
17 thereof, as tenant or otherwise, and made prior to such tax sale, which such occupant would be  
18 permitted to detach and remove from the land under his contract of occupancy shall also, to the  
19 same extent, be removable against the purchaser, his heirs or assigns.

20 4. Any rent collected by the purchaser, his heirs or assigns, shall operate as a payment  
21 upon the amount due the holder of such certificate of purchase, and such amount or amounts,  
22 together with the date paid and by whom shall be endorsed as a credit upon said certificate, and  
23 which said sums shall be taken into consideration in the redemption of such land, as provided  
24 for in this chapter.

25 5. Any purchaser, heirs or assigns, in possession within the period of redemption against  
26 whom rights of redemption are exercised shall be protected in the value of any planted, growing  
27 and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or  
28 assigns would be protected in valuable and lasting improvements made upon said lands after the  
29 period of redemption and referred to in section 140.360.

30 **6. The one-year redemption period shall not apply to third-year tax sales, but the**  
31 **ninety-day redemption period as provided in section 140.405 shall apply to such sales.**  
32 **There shall be no redemption period for a post-third year tax sale.**

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any other persons  
2 having an interest therein, may redeem the same at any time during the one year next ensuing,  
3 in the following manner: by paying to the county collector, for the use of the purchaser, his heirs  
4 or assigns, the full sum of the purchase money named in his certificate of purchase and all the  
5 cost of the sale, **including the cost of the title search and mailing of notification required in**  
6 **sections 140.250 to 140.405**, together with interest at the rate specified in such certificate, not  
7 to exceed ten percent annually, except on a sum paid by a purchaser in excess of the delinquent  
8 taxes due plus costs of the sale, no interest shall be owing on the excess amount, with all  
9 subsequent taxes which have been paid thereon by the purchaser, his heirs or assigns, with  
10 interest at the rate of eight percent per annum on such taxes subsequently paid, and in addition  
11 thereto the person redeeming any land shall pay the costs incident to entry of recital of such  
12 redemption.

13 2. Upon deposit with the county collector of the amount necessary to redeem as herein  
14 provided, it shall be the duty of the county collector to mail to the purchaser, his heirs or assigns,  
15 at the last post office address if known, and if not known, then to the address of the purchaser  
16 as shown in the record of the certificate of purchase, notice of such deposit for redemption.

17 3. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs  
18 or assigns, of any further interest or penalty.

19 4. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for  
20 the land so purchased within six months after the expiration of the one year next following the  
21 date of sale, no interest shall be charged or collected from the redemptioner after that time.

140.405. Any person purchasing property at a delinquent land tax auction shall not  
2 acquire the deed to the real estate, as provided for in section 140.420, until the [person]  
3 **purchaser** meets with the [following requirement or until such person makes affidavit that a title  
4 search has revealed no publicly recorded deed of trust, mortgage, lease, lien or claim on the real  
5 estate] **requirements of this section. The purchaser shall obtain a title search** at least ninety  
6 days prior to the date when a purchaser is authorized to acquire the deed[.]. The purchaser shall  
7 notify any person who holds a publicly recorded deed of trust, mortgage, lease, lien or claim  
8 upon that real estate of the latter person's right to redeem such person's publicly recorded security  
9 or claim. Notice shall be sent by certified mail to any such person, including one who was the  
10 publicly recorded owner of the property sold at the delinquent land tax auction previous to such  
11 sale, at such person's last known available address, **except that no ninety-day notice is**  
12 **required for post-third year tax sales as provided in subsection 4 of section 140.250.** Failure  
13 of the purchaser to comply with this provision shall result in such purchaser's loss of all interest  
14 in the real estate. If any real estate is purchased at a third-offering tax auction and has a publicly  
15 recorded deed of trust, mortgage, lease, lien or claim upon the real estate, the purchaser of said

16 property at a third-offering tax auction shall notify anyone with a publicly recorded deed of trust,  
17 mortgage, lease, lien or claim upon the real estate pursuant to this section **within forty-five days**  
18 **after the purchase at the collector's sale.** Once the purchaser has [notified] **provided to the**  
19 county collector [by affidavit that proper notice has been given] **a copy of the title search,**  
20 **notice, and mail certification,** anyone with a publicly recorded deed of trust, mortgage, lease,  
21 lien or claim upon the property shall have ninety days **from the date of mail certification** to  
22 redeem said property or be forever barred from redeeming said property, **except that no notice**  
23 **is required for post-third year tax sales as provided in subsection 4 of section 140.250.** If  
24 the county collector chooses to have the title search done then the county collector must comply  
25 with all provisions of this section, and may charge the purchaser the cost of the title search before  
26 giving the purchaser a deed pursuant to section 140.420.

140.730. 1. Tangible personal property taxes assessed on and after January 1, 1946, and  
2 all personal taxes delinquent at that date, shall constitute a debt, as of the date on which such  
3 taxes were levied for which a personal judgment may be recovered against the party assessed  
4 with such taxes before any court of this state having jurisdiction. **Delinquent personal**  
5 **property taxes shall be subject to the same interest and penalties prescribed for delinquent**  
6 **real property taxes.**

7 2. All actions commenced pursuant to this law shall be prosecuted in the name of the  
8 state of Missouri, at the relation and to the use of the collector and against the person or persons  
9 named in the tax bill, and in one petition and in one count thereof may be included the said taxes  
10 for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill  
11 or bills of said personal back taxes duly authenticated by the certificate of the collector and filed  
12 with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the  
13 amount claimed in said suit is just and correct, and all notices and process in suits pursuant to  
14 this chapter shall be sued and served in the same manner as in civil actions, and the general laws  
15 of this state as to practice and proceedings and appeals and writs of error in civil cases shall  
16 apply, as far as applicable, to the above actions; provided, however, that in no case shall the state,  
17 county, city or collector be liable for any costs nor shall any be taxed against them or any of  
18 them.

19 3. For the purpose of this chapter, personal tax bills shall become delinquent on the first  
20 day of January following the year the taxes are due, and suits thereon may be instituted on and  
21 after the first day of February following, and within three years from said day. If the collector,  
22 after using due diligence, is unable to collect any personal property taxes charged in the  
23 delinquent tax list within three years following the year the taxes are due, the collector may  
24 remove such personal property taxes from the delinquent or back taxes books in the same manner

25 as real estate is removed under section 137.260, RSMo. Such abated amounts shall be reported  
26 on the annual settlement made by a collector of revenue.

27 4. Said personal tax shall be presented and allowed against the estates of deceased or  
28 insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors.  
29 The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not  
30 in any manner impair other methods existing or hereafter provided for the collection of the same.

**142.816. 1. Motor fuel sold to be used to operate buses to transport students to or  
2 from school or to transport students to or from any place for educational purposes is  
3 exempt from the fuel tax imposed by this chapter. The department shall promulgate rules  
4 to implement the provisions of this section.**

5 **2. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
6 that is created under the authority delegated in this section shall become effective only if  
7 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
8 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
9 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
10 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
11 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
12 adopted after August 28, 2006, shall be invalid and void.**

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

9 2. There are also specifically exempted from the provisions of the local sales tax law as  
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and  
11 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to  
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections  
13 144.010 to 144.525 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of  
15 such excise tax is refunded pursuant to section 142.824, RSMo; or upon the sale at retail of fuel  
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing  
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into  
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or

19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will  
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at  
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide  
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with  
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,  
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which  
25 are to be sold ultimately in processed form at retail;

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

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

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

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

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

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

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

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

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

70 (11) Railroad rolling stock for use in transporting persons or property in interstate  
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or  
72 more or trailers used by common carriers, as defined in section 390.020, RSMo, solely in the  
73 transportation of persons or property in interstate commerce;

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

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

87 (14) Machinery, equipment, appliances and devices purchased or leased and used solely  
88 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies  
89 solely required for the installation, construction or reconstruction of such machinery, equipment,

90 appliances and devices, and so certified as such by the director of the department of natural  
91 resources, except that any action by the director pursuant to this subdivision may be appealed to  
92 the air conservation commission which may uphold or reverse such action;

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

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

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

106 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,  
107 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of  
108 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically  
109 including hearing aids and hearing aid supplies and all sales of drugs which may be legally  
110 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to  
111 administer those items, including samples and materials used to manufacture samples which may  
112 be dispensed by a practitioner authorized to dispense such samples and all sales of medical  
113 oxygen, home respiratory equipment and accessories, hospital beds and accessories and  
114 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,  
115 electronic Braille equipment and, if purchased by or on behalf of a person with one or more  
116 physical or mental disabilities to enable them to function more independently, all sales of  
117 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and  
118 augmentative communication devices, and items used solely to modify motor vehicles to permit  
119 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or  
120 nonprescription drugs to individuals with disabilities;

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



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

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

141           (22) All sales made to any private not-for-profit elementary or secondary school, all sales  
142 of feed additives, medications or vaccines administered to livestock or poultry in the production  
143 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
144 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,  
145 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
146 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
147 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new  
148 generation cooperative or an eligible new generation processing entity as defined in section  
149 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor  
150 vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible  
151 personal property which, when mixed with feed for livestock or poultry, is to be used in the  
152 feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes  
153 adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used  
154 to improve or enhance the effect of a pesticide and the foam used to mark the application of  
155 pesticides and herbicides for the production of crops, livestock or poultry. As used in this  
156 subdivision, the term "farm machinery and equipment" means new or used farm tractors and such  
157 other new or used farm machinery and equipment and repair or replacement parts thereon, and  
158 supplies and lubricants used exclusively, solely, and directly for producing crops, raising and  
159 feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale

160 at retail, including field drain tile, and [one-half of each purchaser's] **the** purchase of [diesel]  
161 **motor fuel, as defined in section 142.800, RSMo,** therefor which is:

162 (a) Used exclusively for agricultural purposes;

163 (b) Used on land owned or leased for the purpose of producing farm products; and

164 (c) Used directly in producing farm products to be sold ultimately in processed form or  
165 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold  
166 ultimately in processed form at retail;

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

171 (a) "Domestic use" means that portion of metered water service, electricity, electrical  
172 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not  
173 within a county, metered or unmetered water service, which an individual occupant of a  
174 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility  
175 service through a single or master meter for residential apartments or condominiums, including  
176 service for common areas and facilities and vacant units, shall be deemed to be for domestic use.  
177 Each seller shall establish and maintain a system whereby individual purchases are determined  
178 as exempt or nonexempt;

179 (b) Regulated utility sellers shall determine whether individual purchases are exempt or  
180 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file  
181 with and approved by the Missouri public service commission. Sales and purchases made  
182 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf  
183 of the occupants of residential apartments or condominiums through a single or master meter,  
184 including service for common areas and facilities and vacant units, shall be considered as sales  
185 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales  
186 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility  
187 service rate classification and the provision of service thereunder shall be conclusive as to  
188 whether or not the utility must charge sales tax;

189 (c) Each person making domestic use purchases of services or property and who uses any  
190 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day  
191 of the fourth month following the year of purchase, and without assessment, notice or demand,  
192 file a return and pay sales tax on that portion of nondomestic purchases. Each person making  
193 nondomestic purchases of services or property and who uses any portion of the services or  
194 property so purchased for domestic use, and each person making domestic purchases on behalf  
195 of occupants of residential apartments or condominiums through a single or master meter,

196 including service for common areas and facilities and vacant units, under a nonresidential utility  
197 service rate classification may, between the first day of the first month and the fifteenth day of  
198 the fourth month following the year of purchase, apply for credit or refund to the director of  
199 revenue and the director shall give credit or make refund for taxes paid on the domestic use  
200 portion of the purchase. The person making such purchases on behalf of occupants of residential  
201 apartments or condominiums shall have standing to apply to the director of revenue for such  
202 credit or refund;

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

206 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,  
207 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of  
208 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local  
209 sales taxes on such excise taxes;

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

215 (27) All sales made to an interstate compact agency created pursuant to sections 70.370  
216 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and  
217 activities of such agency as provided pursuant to the compact;

218 (28) Computers, computer software and computer security systems purchased for use  
219 by architectural or engineering firms headquartered in this state. For the purposes of this  
220 subdivision, "headquartered in this state" means the office for the administrative management  
221 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

222 (29) All livestock sales when either the seller is engaged in the growing, producing or  
223 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering  
224 or leasing of such livestock;

225 (30) All sales of barges which are to be used primarily in the transportation of property  
226 or cargo on interstate waterways;

227 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other  
228 utilities which are ultimately consumed in connection with the manufacturing of cellular glass  
229 products or in any material recovery processing plant as defined in subdivision (4) of subsection  
230 2 of this section;

231 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or  
232 herbicides used in the production of crops, aquaculture, livestock or poultry;

233 (33) Tangible personal property purchased for use or consumption directly or exclusively  
234 in the research and development of prescription pharmaceuticals consumed by humans or  
235 animals;

236 (34) All sales of grain bins for storage of grain for resale;

237 (35) All sales of feed which are developed for and used in the feeding of pets owned by  
238 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
239 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

240 (36) All purchases by a contractor on behalf of an entity located in another state,  
241 provided that the entity is authorized to issue a certificate of exemption for purchases to a  
242 contractor under the provisions of that state's laws. For purposes of this subdivision, the term  
243 "certificate of exemption" shall mean any document evidencing that the entity is exempt from  
244 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.  
245 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's  
246 exemption certificate as evidence of the exemption. If the exemption certificate issued by the  
247 exempt entity to the contractor is later determined by the director of revenue to be invalid for any  
248 reason and the contractor has accepted the certificate in good faith, neither the contractor or the  
249 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result  
250 of use of the invalid exemption certificate. Materials shall be exempt from all state and local  
251 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible  
252 personal property which is used in fulfilling a contract for the purpose of constructing, repairing  
253 or remodeling facilities for the following:

254 (a) An exempt entity located in this state, if the entity is one of those entities able to issue  
255 project exemption certificates in accordance with the provisions of section 144.062; or

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

259 (37) Tangible personal property purchased for use or consumption directly or exclusively  
260 in research or experimentation activities performed by life science companies and so certified  
261 as such by the director of the department of economic development or the director's designees;  
262 except that, the total amount of exemptions certified pursuant to this section shall not exceed one  
263 million three hundred thousand dollars in state and local taxes per fiscal year. For purposes of  
264 this subdivision, the term "life science companies" means companies whose primary research  
265 activities are in agriculture, pharmaceuticals, biomedical or food ingredients, and whose North  
266 American Industry Classification System (NAICS) Codes fall under industry 541710 (biotech

267 research or development laboratories), 621511 (medical laboratories) or 541940 (veterinary  
268 services). The exemption provided by this subdivision shall expire on June 30, 2003;

269 (38) All sales or other transfers of tangible personal property to a lessor who leases the  
270 property under a lease of one year or longer executed or in effect at the time of the sale or other  
271 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo,  
272 or sections 238.010 to 238.100, RSMo; [and]

273 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility  
274 owned or operated by a governmental authority or commission, a quasi-governmental agency,  
275 a state university or college or by the state or any political subdivision thereof, including a  
276 municipality, and that is played on a neutral site and may reasonably be played at a site located  
277 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that  
278 is not located on the campus of a conference member institution participating in the event; **and**

279 **(40) All sales of merchandise for use in the final disposition of a dead human body**  
280 **and all sales of merchandise for use in or in connection with a funeral, burial, or cremation**  
281 **service for a dead human body, limited to coffins, caskets, urns, burial cases, burial vaults,**  
282 **grave monuments, and grave markers.**

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

2 (1) "Processing", any mode of treatment, act, or series of acts performed upon  
3 materials to transform or reduce them to a different state or thing, including treatment  
4 necessary to maintain or preserve such processing by the producer at the production  
5 facility;

6 (2) "Utilities", electrical energy and gas, whether natural, artificial, or propane,  
7 and water.

8 **2. In addition to all other exemptions granted under this chapter, there is hereby**  
9 **specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to**  
10 **144.761, and section 238.235, RSMo, and the local sales tax law as defined in section 32.085,**  
11 **RSMo, and from the computation of the tax levied, assessed, or payable under sections**  
12 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo, and the local sales**  
13 **tax law as defined in section 32.085, RSMo, utilities consumed in the manufacturing,**  
14 **processing, compounding, mining, or producing of pesticides, meat, pet food, production**  
15 **of livestock, feed for livestock or poultry, and any product defined under the North**  
16 **American Industry Classification System (NAICS) code of 322121, or purchased for use**  
17 **or consumption directly or exclusively in the research and development of agricultural**  
18 **biotechnology products and prescription pharmaceuticals for consumption by humans or**  
19 **animals, and tangible personal property purchased for use or consumption directly in the**  
20 **research and development of agricultural biotechnology products.**

144.070. 1. At the time the owner of any new or used motor vehicle, trailer, boat, or outboard motor which was acquired in a transaction subject to sales tax under the Missouri sales tax law makes application to the director of revenue for an official certificate of title and the registration of the automobile, trailer, boat, or outboard motor as otherwise provided by law, he shall present to the director of revenue evidence satisfactory to the director of revenue showing the purchase price exclusive of any charge incident to the extension of credit paid by or charged to the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard motor, or that no sales tax was incurred in its acquisition, and if sales tax was incurred in its acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax provided by the Missouri sales tax law in addition to the registration fees now or hereafter required according to law, and the director of revenue shall not issue a certificate of title for any new or used motor vehicle, trailer, boat, or outboard motor subject to sales tax as provided in the Missouri sales tax law until the tax levied for the sale of the same under sections 144.010 to 144.510 has been paid as herein provided or is registered under the provisions of subsection 5 of this section.

2. As used above, the term "purchase price" shall mean the total amount of the contract price agreed upon between the seller and the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard motor, regardless of the medium of payment therefor. **The purchase price of a motor vehicle shall be reduced by the cost of modifying the motor vehicle to permit the use of such motor vehicle by individuals with disabilities. If the cost is not set forth in the contract, the cost may be determined by calculating the difference between the Kelly Blue Book retail value of the motor vehicle without modification and the purchase price of the motor vehicle.**

3. In the event that the purchase price is unknown or undisclosed, or that the evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by the director.

4. The director of the department of revenue shall endorse upon the official certificate of title issued by him upon such application an entry showing that such sales tax has been paid or that the vehicle, trailer, boat, or outboard motor represented by such certificate is exempt from sales tax and state the ground for such exemption.

5. Any person, company, or corporation engaged in the business of renting or leasing motor vehicles, trailers, boats, or outboard motors, which are to be used exclusively for rental or lease purposes, and not for resale, may apply to the director of revenue for authority to operate as a leasing company. Any company approved by the director of revenue may pay the tax due on any motor vehicle, trailer, boat, or outboard motor as required in section 144.020 at the time of registration thereof or in lieu thereof may pay a sales tax as provided in sections 144.010, 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid by a leasing company

37 which does not exercise the option of paying in accordance with section 144.020, on the amount  
38 charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard  
39 motor is domiciled in this state. Any motor vehicle, boat, or outboard motor which is leased as  
40 the result of a contract executed in this state shall be presumed to be domiciled in this state.

41 6. Any corporation may have one or more of its divisions separately apply to the director  
42 of revenue for authorization to operate as a leasing company, provided that the corporation:

43 (1) Has filed a written consent with the director authorizing any of its divisions to apply  
44 for such authority;

45 (2) Is authorized to do business in Missouri;

46 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from  
47 one of its divisions to another of its divisions as a sale at retail within the meaning of subdivision  
48 (9) of subsection 1 of section 144.010;

49 (4) Has registered under the fictitious name provisions of sections 417.200 to 417.230,  
50 RSMo, each of its divisions doing business in Missouri as a leasing company; and

51 (5) Operates each of its divisions on a basis separate from each of its other divisions.  
52

53 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a  
54 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to  
55 sections 301.550 to 301.575, RSMo, the provisions in subdivision (3) of this subsection shall not  
56 apply.

57 7. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge  
58 and collect sales tax as provided hereinabove, he shall make application to the director of  
59 revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor leasing  
60 company. The director of revenue shall promulgate rules and regulations determining the  
61 qualifications of such a company, and the method of collection and reporting of sales tax charged  
62 and collected. Such regulations shall apply only to owners of motor vehicles, trailers, boats, or  
63 outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard motor leasing  
64 companies under the provisions of subsection 5 of this section, and no motor vehicle renting or  
65 leasing, trailer renting or leasing, or boat or outboard motor renting or leasing company can come  
66 under sections 144.010, 144.020, 144.070 and 144.440 unless all vehicles, trailers, boats, and  
67 outboard motors held for renting and leasing are included.

144.440. 1. In addition to all other taxes now or hereafter levied and imposed upon  
2 every person for the privilege of using the highways or waterways of this state, there is hereby  
3 levied and imposed a tax equivalent to four percent of the purchase price, as defined in section  
4 144.070, which is paid or charged on new and used motor vehicles, trailers, boats, and outboard

5 motors purchased or acquired for use on the highways or waters of this state which are required  
6 to be registered under the laws of the state of Missouri.

7         2. At the time the owner of any such motor vehicle, trailer, boat, or outboard motor  
8 makes application to the director of revenue for an official certificate of title and the registration  
9 of the same as otherwise provided by law, he shall present to the director of revenue evidence  
10 satisfactory to the director showing the purchase price paid by or charged to the applicant in the  
11 acquisition of the motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle,  
12 trailer, boat, or outboard motor is not subject to the tax herein provided and, if the motor vehicle,  
13 trailer, boat, or outboard motor is subject to the tax herein provided, the applicant shall pay or  
14 cause to be paid to the director of revenue the tax provided herein. **The purchase price of a**  
15 **motor vehicle shall be reduced by the cost of modifying the motor vehicle to permit the use**  
16 **of such motor vehicle by individuals with disabilities. If the cost is not set forth in the**  
17 **contract, the cost may be determined by calculating the difference between the Kelly Blue**  
18 **Book retail value of the motor vehicle without modification and the purchase price of the**  
19 **motor vehicle.**

20         3. In the event that the purchase price is unknown or undisclosed, or that the evidence  
21 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by  
22 the director.

23         4. No certificate of title shall be issued for such motor vehicle, trailer, boat, or outboard  
24 motor unless the tax for the privilege of using the highways or waters of this state has been paid  
25 or the vehicle, trailer, boat, or outboard motor is registered under the provisions of subsection  
26 5 of this section.

27         5. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be used  
28 exclusively for rental or lease purposes may pay the tax due thereon required in section 144.020  
29 at the time of registration or in lieu thereof may pay a use tax as provided in sections 144.010,  
30 144.020, 144.070 and 144.440. A use tax shall be charged and paid on the amount charged for  
31 each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is  
32 domiciled in the state. If the owner elects to pay upon each rental or lease, he shall make an  
33 affidavit to that effect in such form as the director of revenue shall require and shall remit the tax  
34 due at such times as the director of revenue shall require.

35         6. In the event that any leasing company which rents or leases motor vehicles, trailers,  
36 boats, or outboard motors elects to collect a use tax, all of its lease receipt would be subject to  
37 the use tax, regardless of whether or not the leasing company previously paid a sales tax when  
38 the vehicle, trailer, boat, or outboard motor was originally purchased.

39         7. The provisions of this section, and the tax imposed by this section, shall not apply to  
40 manufactured homes.



165.071. 1. At least once in every month the county collector in all counties of the first and second classifications and the collector-treasurer in counties having township organization shall pay over to the treasurer of the school board of all seven-director districts all moneys received and collected by the **county collector and the** collector-treasurer to which the board is entitled and take duplicate receipts from the treasurer, one of which the **county collector and the** collector-treasurer shall file with the secretary of the school board and the other the **county collector and the** collector-treasurer shall file in his or her settlement with the county commission.

2. The county collector in counties of the third and fourth classification, except in counties under township organization, shall pay over to the county treasurer at least once in every month all moneys received and collected by the county collector which are due each school district and shall take duplicate receipts therefor, one of which the county collector shall file in his or her settlement with the county commission. The county treasurer in such counties shall pay over to the treasurer of the school board of seven-director districts, at least once in every month, all moneys so received by the county treasurer to which the board is entitled. Upon payment the county treasurer shall take duplicate receipts from the treasurer of the school board, one of which the county treasurer shall file with the secretary of the school board, and the other [he] **the county treasurer** shall file in his or her settlement with the county commission.

**Section 1. Notwithstanding any other provision of law or rule to the contrary, sales tax shall only apply to the sale price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or mechanisms negotiated between manufacturers, wholesalers, and retailers.**

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