

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NOS. 1030, 1033, 1146,  
1225 & 1326**  
**93RD GENERAL ASSEMBLY**

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

STEPHEN S. DAVIS, Chief Clerk

3261L.03C

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**AN ACT**

To repeal sections 50.327, 50.800, 50.810, 50.815, 52.230, 67.1003, 72.080, 138.010, 138.135, 177.091, 228.040, 228.070, 228.190, 321.200, and 321.552, RSMo, and to enact in lieu thereof twenty-six new sections relating to political subdivisions, with penalty provisions and an emergency clause.

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

Section A. Sections 50.327, 50.800, 50.810, 50.815, 52.230, 67.1003, 72.080, 138.010, 138.135, 177.091, 228.040, 228.070, 228.190, 321.200, and 321.552, RSMo, are repealed and twenty-six new sections enacted in lieu thereof, to be known as sections 49.292, 50.327, 50.800, 50.810, 50.815, 52.230, 67.304, 67.997, 67.1003, 67.2040, 72.080, 94.860, 138.010, 138.135, 177.091, 190.053, 228.040, 228.190, 321.162, 321.200, 321.552, 473.748, 1, 2, 3, and 4, to read as follows:

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

**2. No transfer of title of real property to the county commission or any other political subdivision by donation or dedication authorized to be recorded in the office of**

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.

7 **the recorder of deeds shall be valid unless it has been proved or acknowledged. The**  
8 **preparer of the document relating to subsection 1 of this section shall not submit a**  
9 **document to the recorder of deeds for recording unless the acceptance thereof of the**  
10 **grantee named in the document has been proved or acknowledged.**

50.327. [Notwithstanding any other provisions of law to the contrary,] The salary  
2 schedules contained in section 49.082, RSMo, sections 50.334 and 50.343, 51.281, RSMo,  
3 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo,  
4 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, [and] 58.095, RSMo, **and 473.742, RSMo**, shall  
5 be set as a base schedule for those county officials, unless the current salary of such officials, as  
6 of August 28, 2005, is **higher or** lower than the compensation provided under the salary  
7 schedules. Beginning August 28, 2005, the salary commission in all counties except charter  
8 counties in this state shall be responsible for the computation of salaries of all county officials;  
9 provided, however, that any percentage salary adjustments in a county shall be equal for all such  
10 officials in that county **and that in no event shall base salary or compensation set on or after**  
11 **August 28, 2005, be reduced below the salary or compensation being paid for any such**  
12 **offices or officers on August 28, 2005. All actions or votes taken under the authority of**  
13 **section 50.333 between August 28, 2005, and December 31, 2005, shall be subject to this**  
14 **provision and any such action or vote not in compliance with this provision as amended by**  
15 **this act shall be void.**

50.800. 1. On or before the first Monday in March of each year, the county commission  
2 of each county of the second, third, or fourth [class] **classification** shall prepare and publish in  
3 some newspaper as provided for in section 493.050, RSMo, if there is one, and if not by notices  
4 posted in at least ten places in the county, a detailed financial statement of the county for the year  
5 ending December thirty-first, preceding. **The detailed financial statement shall be provided**  
6 **to the newspaper at least two weeks in advance of the publishing date. The detailed**  
7 **financial statement shall be provided to anyone requesting a copy at the county clerk's**  
8 **office, and, if the county maintains a web site, it shall be posted on the web site until**  
9 **replaced the following year.**

10 2. The statement shall show the bonded debt of the county, if any, kind of bonds, date  
11 of maturity, interest rate, rate of taxation levied for interest and sinking fund and authority for  
12 the levy, the total amount of interest and sinking fund that has been collected and interest and  
13 sinking fund on hand in cash.

14 3. The statement shall also show separately the total amount of the county and township  
15 school funds on hand and loaned out, the amount of penalties, fines, levies, utilities, forfeitures,  
16 and any other taxes collected and disbursed or expended during the year and turned into the  
17 permanent school fund, the name of each person who has a loan from the permanent school fund,

18 whether county or township, the amount of the loan, date loan was made and date of maturity,  
19 description of the security for the loan, amount, if any, of delinquent interest on each loan.

20 4. The statement shall show the total valuation of the county for purposes of taxation,  
21 the highest rate of taxation the constitution permits the county commission to levy for purposes  
22 of county revenue, the rate levied by the county commission for the year covered by the  
23 statement, division of the rate levied among the several funds and total amount of delinquent  
24 taxes for all years as of December thirty-first.

25 5. The statement shall show receipts or revenues into each and every fund separately.  
26 **As used in this subsection, "fund" means all statutorily created funds and the general**  
27 **revenue fund. The county collector, clerk, recorder of deeds, sheriff, prosecuting attorney,**  
28 **circuit clerk, and any other official of the county who controls a special fund shall submit**  
29 **to the county clerk by January fifteenth of each year all financial information regarding**  
30 **the special fund to be included in the county financial statement.** Each fund shall show the  
31 beginning balance of each fund; each source of revenue; the total amount received from each  
32 source of revenue; the total amount available in each fund; the total amount of disbursements or  
33 expenditures from each fund and the ending balance of each fund as of December thirty-first.  
34 The total receipts or revenues for the year into all funds shall be shown in the recapitulation. In  
35 counties with the township form of government, each township shall be considered a fund  
36 pursuant to this subsection. **The statement shall show the gross salary of every employee,**  
37 **including elected officials, and shall include total compensation, regardless of the source.**

38 6. Total disbursements or expenditures shall be shown for warrants issued in each  
39 category contained in the forms developed or approved by the state auditor pursuant to section  
40 50.745. Total amount of warrants, person or vendor to whom issued and purpose for which  
41 issued shall be shown except as herein provided. Under a separate heading in each fund the  
42 statements shall show what warrants are outstanding and unpaid for the lack of funds on that date  
43 with appropriate balance or overdraft in each fund as the case may be.

44 7. Warrants issued to pay for the service of election judges and clerks of elections shall  
45 be [in the following form:

46 Names of judges and clerks of elections at \$..... per day (listing the names run in and not  
47 listing each name by lines, and at the end of the list of names giving the total of the amount of  
48 all the warrants issued for such election services)] **brought into one call.**

49 8. Warrants issued to pay for the service of jurors shall be [in the following form:

50 Names of jurors at \$..... per day (listing the names run in and not listing each name by  
51 lines, and at the end of the list of names giving the total of the amount of all the warrants issued  
52 for such election service)] **brought into one call.**

53 9. Warrants to Internal Revenue Service for Social Security and withholding taxes shall  
54 be brought into one call.

55 10. Warrants to the director of revenue of Missouri for withholding taxes shall be  
56 brought into one call.

57 11. Warrants to the division of employment security shall be brought into one call.

58 12. Warrants to Missouri local government employees' retirement system or other  
59 retirement funds for each office shall be brought into one call.

60 13. Warrants for utilities such as gas, water, lights and power shall be brought into one  
61 call except that the total shall be shown for each vendor.

62 14. Warrants issued to each telephone company shall be brought into one call [for each  
63 office in the following form:

64 (Name of Telephone Company for ..... office and total amount of warrants issued)].

65 15. Warrants issued to the postmaster for postage shall be brought into one call [for each  
66 office in the following form:

67 (Postmaster for ..... office and total amount of warrants issued)].

68 16. Disbursements or expenditures by road districts shall show the warrants, if warrants  
69 have been issued in the same manner as provided for in subsection 5 of this section. If money  
70 has been disbursed or expended by overseers the financial statement shall show the total paid by  
71 the overseer to each person for the year, and the purpose of each payment. Receipts or revenues  
72 into the county distributive school fund shall be listed in detail, disbursements or expenditures  
73 shall be listed and the amount of each disbursement or expenditure. If any taxes have been  
74 levied by virtue of section 12(a) of article X of the Constitution of Missouri the financial  
75 statement shall contain the following:

76 By virtue and authority of the discretionary power conferred upon the county  
77 commissions of the several counties of this state to levy a tax of not to exceed 35 cents on the  
78 \$100 assessed valuation the county commission of ..... County did for the year covered by this  
79 report levy a tax rate of ..... cents on the \$100 assessed valuation which said tax amounted to  
80 \$..... and was disbursed or expended as follows:

81

82 The statement shall show how the money was disbursed or expended and if any part of the sum  
83 has not been accounted for in detail under some previous appropriate heading the portion not  
84 previously accounted for shall be shown in detail.

85 17. At the end of the statement the person designated by the county commission to  
86 prepare the financial statement herein required shall append the following certificate:

87 I, ....., the duly authorized agent appointed by the county commission of ..... County, state  
88 of Missouri, to prepare for publication the financial statement as required by section 50.800,

89 RSMo, hereby certify that I have diligently checked the records of the county and that the above  
90 and foregoing is a complete and correct statement of every item of information required in  
91 section 50.800, RSMo, for the year ending December 31, ....., and especially have I checked  
92 every receipt from every source whatsoever and every disbursement or expenditure of every kind  
93 and to whom and for what each such disbursement or expenditure was made and that each  
94 receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason  
95 complete and accurate information is not given the following shall be added to the certificate.)  
96 Exceptions: The above report is incomplete because proper information was not available in the  
97 following records ..... which are in the keeping of the following officer or officers. The person  
98 designated to prepare the financial statement shall give in detail any incomplete data called for  
99 by this section.

100 Date .....

101 Officer designated by county commission to prepare financial statement required by  
102 section 50.800, RSMo.

103 Or if no one has been designated said statement having been prepared by the county clerk,  
104 signature shall be in the following form:

105 Clerk of the county commission and ex officio officer designated to prepare financial  
106 statement required by section 50.800, RSMo.

107 18. Any person falsely certifying to any fact covered by the certificate is liable on his  
108 bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of  
109 a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one  
110 thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than  
111 six months or by both fine and imprisonment. Any person charged with the responsibility of  
112 preparing the financial report who willfully or knowingly makes a false report of any record, is,  
113 in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon  
114 conviction shall be sentenced to the penitentiary for not less than two years nor more than five  
115 years.

116 **19. Beginning January 1, 2007, the cost of publishing the annual financial**  
117 **statements shall not exceed the following amounts, based upon the county's assessed**  
118 **valuation:**

119

120 **County assessed valuation greater than \$400,000,000** **\$3,500.00**

121

122 **County assessed valuation greater than \$100,000,000**

123 **but less than \$400,000,000** **\$2,500.00**

124

125 **County assessed valuation less than \$100,000,000** **\$1,000.00**

126

127 **The cost limits for publishing the statement shall increase by no more than five percent in**  
128 **each successive year. However, in no instance shall the cost exceed one hundred five**  
129 **percent of the amount spent in the previous year unless a resolution is adopted by the**  
130 **county commission granting the increase. The county commission may request bids and**  
131 **may negotiate costs of publishing the statement with any newspaper located in the county,**  
132 **qualified according to section 493.050, RSMo.**

50.810. 1. The statement shall be printed in not [less] **more** than 8-point type[, but not  
2 more than the smallest point type over 8-point type available] and in the standard column width  
3 measure that will take the least space. The publisher shall file two proofs of publication with the  
4 county commission and the commission shall forward one proof to the state auditor and shall file  
5 the other in the office of the commission. The county commission shall not pay the publisher  
6 until proof of publication is filed with the commission and shall not pay the person designated  
7 to prepare the statement for the preparation of the copy for the statement until the state auditor  
8 notifies the commission that proof of publication has been received and that it complies with the  
9 requirements of this section.

10 2. The statement shall be spread on the record of the commission and for this purpose  
11 the publisher shall be required to furnish the commission with at least two copies of the  
12 statement that may be pasted on the record. [The publisher shall itemize the cost of publishing  
13 said statement by column inch as properly chargeable to the several funds and shall submit such  
14 costs for payment to the county commission. The county commission shall pay out of each fund  
15 in the proportion that each item bears to the total cost of publishing said statement and shall issue  
16 warrants therefor; provided any part not properly chargeable to any specific fund] **The cost of**  
17 **publication** shall be paid from the county general revenue fund.

18 3. The state auditor shall notify the county treasurer immediately of the receipt of the  
19 proof of publication of the statement. After the first of April of each year the county treasurer  
20 shall not pay or enter for protest any warrant for the pay of any commissioner of any county  
21 commission until notice is received from the state auditor that the required proof of publication  
22 has been filed. Any county treasurer paying or entering for protest any warrant for any  
23 commissioner of the county commission prior to the receipt of such notice from the state auditor  
24 shall be liable on his official bond therefor.

25 4. The state auditor shall prepare sample forms for financial statements and shall mail  
26 the same to the county clerks of the several counties in this state. If the county commission  
27 employs any person other than a bonded county officer to prepare the financial statement the  
28 county commission shall require such person to give bond with good and sufficient sureties in

29 the penal sum of one thousand dollars for the faithful performance of his duty. If any county  
30 officer or other person employed to prepare the financial statement herein provided for shall fail,  
31 neglect, or refuse to, in any manner, comply with the provisions of this law he shall, in addition  
32 to other penalties herein provided, be liable on his official bond for dereliction of duty.

50.815. 1. On or before the first Monday in March of each year, the county commission  
2 of each county of the first [class] **classification** not having a charter form of government shall,  
3 with the assistance of the county clerk, prepare and publish in some newspaper of general  
4 circulation published in the county a financial statement of the county for the year ending the  
5 preceding December thirty-first.

6 2. The financial statement shall show at least the following:

7 (1) A summary of the receipts of each fund of the county for the year;

8 (2) A summary of the disbursements and transfers of each fund of the county for the  
9 year;

10 (3) A statement of the cash balance at the beginning and at the end of the year for each  
11 fund of the county;

12 (4) A summary of delinquent taxes and other due bills for each fund of the county;

13 (5) A summary of warrants of each fund of the county outstanding at the end of the year;

14 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the  
15 year for each fund of the county; and

16 (7) A statement of the tax levies of each fund of the county for the year.

17 3. The financial statement need not show specific disbursements, warrants issued, or the  
18 names of specific payees, but every individual warrant, voucher, receipt, court order and all other  
19 items, records, documents and other information which are not specifically required to be  
20 retained by the officer having initial charge thereof and which would be required to be included  
21 in or to construct a financial statement in the form prescribed for other counties by section  
22 50.800 shall be filed on or before the date of publication of the financial statement prescribed  
23 by subsection 1 in the office of the county clerk, and the county clerk shall preserve the same,  
24 and shall cause the same to be available for inspection during normal business hours on the  
25 request of any person, for a period of five years following the date of filing in his office, after  
26 which five-year period these records may be disposed of according to law unless they are the  
27 subject of a legal suit pending at the expiration of that period.

28 4. At the end of the financial statement, each commissioner of the county commission  
29 and the county clerk shall sign and append the following certificate:

30 We, ....., ....., and ....., duly elected commissioners of the county commission of .....  
31 County, Missouri, and I, ....., county clerk of that county, certify that the above and foregoing  
32 is a complete and correct statement of every item of information required in section 50.815,

33 RSMo, for the year ending December 31, [19] **20**....., and we have checked every receipt from  
34 every source and every disbursement of every kind and to whom and for what each disbursement  
35 was made, and each receipt and disbursement is accurately included in the above and foregoing  
36 totals. (If for any reason complete and accurate information is not given the following shall be  
37 added to the certificate.) Exceptions: the above report is incomplete because proper information  
38 was not available in the following records ..... which are in the keeping of the following officer  
39 or officers ..... . Date .....

40 .....

41 .....

42 .....

43 Commissioners, County Commission

44 .....

45 County Clerk

46 5. Any person falsely certifying to any fact covered by the certificate is liable on his bond  
47 and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not less  
48 than two hundred dollars or more than one thousand dollars, or by confinement in the county jail  
49 for a period of not less than thirty days nor more than six months, or by both such fine and  
50 confinement. Any person charged with preparing the financial report who willfully or knowingly  
51 makes a false report of any record is, in addition to the penalties otherwise provided for in this  
52 section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by  
53 the division of corrections for a term of not less than two years nor more than five years.

54 6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first  
55 [class] **classification** not having a charter form of government, except as provided in subsection  
56 3 of this section.

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

**67.304. 1. The governing body of any municipality or county may authorize any  
2 organization to stand in a road in such municipality or county to solicit a charitable**



3 contribution. Any organization seeking authorization under this section shall file a written  
4 application with the governing body no later than the eleventh day before the solicitation  
5 is to begin. The application shall include:

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

7 (2) The location of the solicitation; and

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

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

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

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

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

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

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

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

24

27

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

(2) The county may enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. In the event the county enters into an agreement with the director of revenue for the collection of the tax, on or after the effective date of the tax the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087, RSMo, shall apply. All revenue collected under this section by the director of the department of revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts

53 in the trust fund and credited to the county for erroneous payments and overpayments  
54 made, and may redeem dishonored checks and drafts deposited to the credit of such  
55 county. Any funds in the special trust fund which are not needed for current expenditures  
56 shall be invested in the same manner as other funds are invested. Any interest and moneys  
57 earned on such investments shall be credited to the fund.

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

69       **5.** All applicable provisions in sections 144.010 to 144.524, RSMo, governing the  
70 state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply  
71 to the collection of the tax, and all exemptions granted to agencies of government,  
72 organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made  
73 applicable to the imposition and collection of the tax. The same sales tax permit, exemption  
74 certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the  
75 administration and collection of the state sales tax shall satisfy the requirements of this  
76 section, and no additional permit or exemption certificate or retail certificate shall be  
77 required; except that, the director of revenue may prescribe a form of exemption certificate  
78 for an exemption from the tax. All discounts allowed the retailer under the state sales tax  
79 for the collection of and for payment of taxes are hereby allowed and made applicable to  
80 the tax. The penalties for violations provided in section 32.057, RSMo, and sections  
81 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any  
82 person is delinquent in the payment of the amount required to be paid under this section,  
83 or in the event a determination has been made against the person for taxes and penalty  
84 under this section, the limitation for bringing suit for the collection of the delinquent tax  
85 and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

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

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

93 ☐ YES ☐ NO

94  
95 If you are in favor of the question, place an "X" in the box opposite "YES". If you are  
96 opposed to the question, place an "X" in the box opposite "NO".

97  
98 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
99 favor of repeal, that repeal shall become effective on December thirty-first of the calendar  
100 year in which such repeal was approved. If a majority of the votes cast on the question by  
101 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized  
102 in this section shall remain effective until the question is resubmitted under this section to  
103 the qualified voters and the repeal is approved by a majority of the qualified voters voting  
104 on the question.

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

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

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

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

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

28 hundred hotel and motel rooms, and located in a county of the first classification in which and  
29 where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and  
30 motels situated in such county is imposed, may impose the tax authorized by this section of not  
31 more than one-half of one percent per occupied room per night.

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

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

37 ☐ YES ☐ NO

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

**67.2040. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than forty-one thousand one hundred but  
3 fewer than forty-one thousand two hundred inhabitants may impose, by order or  
4 ordinance, a sales tax on all retail sales made within the county which are subject to sales  
5 tax under chapter 144, RSMo. The tax authorized in this section shall be equal to one-  
6 eighth of one percent, and shall be imposed solely for the purpose of funding construction  
7 for a shelter for women and children, as defined in section 455.200, RSMo. The tax  
8 authorized in this section shall be in addition to all other sales taxes imposed by law, and  
9 shall be stated separately from all other charges and taxes. The order or ordinance shall  
10 not become effective unless the governing body of the county submits to the voters residing  
11 within the county at a state general, primary, or special election, a proposal to authorize  
12 the governing body of the county to impose a tax under this section.**

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

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

18 ☐ YES ☐ NO

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

22  
23 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
24 favor of the question, then the tax shall become effective on the first day of the second

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

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

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

55       5. All applicable provisions in sections 144.010 to 144.524, RSMo, governing the  
56 state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply  
57 to the collection of the tax, and all exemptions granted to agencies of government,  
58 organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made  
59 applicable to the imposition and collection of the tax. The same sales tax permit, exemption  
60 certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the

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

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

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

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

82 ☐ YES ☐ NO

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

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

94 8. Whenever the governing body of any county that has adopted the sales tax  
95 authorized in this section receives a petition, signed by ten percent of the registered voters  
96 of the county voting in the last gubernatorial election, calling for an election to repeal the



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

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

72.080. 1. Any unincorporated city, town or other area of the state may, except as  
2 otherwise provided in sections 72.400 to 72.420, become a city of the class to which its  
3 population would entitle it pursuant to this chapter, and be incorporated pursuant to the law for  
4 the government of cities of that class, in the following manner: whenever a number of voters  
5 equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed  
6 to be incorporated shall present a petition to the governing body of the county in which such city  
7 or town or area is situated, such petition shall describe, by metes and bounds, the area to be  
8 incorporated and be accompanied by a plat thereof, shall state the approximate population and  
9 the assessed valuation of all real and personal property in the area and shall state facts showing  
10 that the proposed city shall have the ability to furnish normal municipal services within a  
11 reasonable time after its incorporation is to become effective and praying that the question be  
12 submitted to determine if it may be incorporated. **The petition shall also include the names**  
13 **and mailing addresses of all property owners within the unincorporated area, and shall be**  
14 **accompanied by funds sufficient to pay for the cost of providing notice of such**  
15 **incorporation and the public hearing as provided in this subsection.** If the governing body  
16 shall be satisfied that a number of voters equal to fifteen percent of the votes cast in the last  
17 gubernatorial election in the area proposed to be incorporated have signed such petition, the

18 governing body shall **hold a public hearing for the purpose of obtaining the opinion and**  
19 **suggestions of those persons owning property in such unincorporated area. Notice of the**  
20 **proposed incorporation and the date of the hearing shall be provided to such property**  
21 **owners by United States mail at least thirty days before such hearing. After the hearing**  
22 **is held, if the governing body determines that the incorporation is in the best interest of the**  
23 **unincorporated area, the governing body may** submit the question to the voters.

24         2. The county may make changes in the petition to correct technical errors or to redefine  
25 the metes and bounds of the area to be incorporated to reflect other boundary changes occurring  
26 within six months prior to the time of filing the petition. Petitions submitted by proposing agents  
27 may be submitted with exclusions for the signatures collected in areas originally included in the  
28 proposal but subsequently annexed or incorporated separately as a city, town or village, although  
29 the governing body shall be satisfied as to the sufficiency of the signatures for the final proposed  
30 area. If a majority of the voters voting on the question vote for incorporation, the governing  
31 body shall declare such city, town or other area incorporated, designating in such order the metes  
32 and bounds thereof, and thenceforth the inhabitants within such bounds shall be a body politic  
33 and incorporate, by the name and style of "the city of .....", or "the town of .....", and the  
34 first officers of such city or town shall be designated by the order of the governing body, who  
35 shall hold their offices until the next municipal election and until their successors shall be duly  
36 elected and qualified. The county shall pay the costs of the election.

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

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

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

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

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

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

22

☐ YES

☐ NO

23

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

26

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

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

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

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

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

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

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

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

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

90           **7. The director of the department of revenue may make refunds from the amounts**  
91 **in the trust fund and credited to any municipality for erroneous payments and**  
92 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**

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

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

106 9. No ambulance service or fire protection service imposing a sales tax under this  
 107 section shall charge any resident of the district a fee for services rendered.

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

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

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

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

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

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

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

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

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

11           4. If there is any school property, the ownership of which is vested in the district, that  
12 is no longer required for the use of the district, the board, by an affirmative vote of a majority of  
13 the whole board, may authorize and direct the sale or lease of the property, except that, property  
14 outside the boundaries of the school district may not be leased. Real property may be sold or  
15 leased by listing the property with one or more real estate brokers licensed by the state of  
16 Missouri and paying a commission upon such sale or lease. Real property not sold or leased  
17 through a real estate broker and all personal property, unless sold or leased to a public institution  
18 of higher education, shall be sold or leased to the highest bidder. If real property is not sold or  
19 leased through a real estate broker, notice that the board is holding the property for sale or  
20 offering it for lease shall be given by publication in a newspaper within the county in which all  
21 or a part of the district is located which has general circulation within the district, once a week  
22 for two consecutive weeks, the last publication to be at least seven days prior to the sale or lease  
23 of the property; except that, any real or personal school property may be sold or leased to a city,  
24 state agency, municipal corporation, or other governmental subdivision of the state located  
25 within the boundaries of the district, for public uses and purposes, by the giving of public notice

26 as herein provided and at such sum as may be agreed upon between the school district and the  
 27 city, state agency, municipal corporation, or other governmental subdivision of the state. The  
 28 lease or deed of conveyance shall be executed by the president and attested by the secretary of  
 29 the board. If the district has a seal, it shall be affixed to the deed or lease. The proceeds derived  
 30 from the sale of real property or nonrealty by districts identified as financially stressed pursuant  
 31 to section 161.520, RSMo, shall, [until July 1, 1998, be placed to the credit of the incidental fund  
 32 or the capital projects fund of the district, with notice of any such sale to be included in the  
 33 budget and education plan submitted to the department of elementary and secondary education,  
 34 and,] on and after July 1, 1998, [any such proceeds shall] be placed to the credit of the capital  
 35 projects fund. The proceeds from the sale of real property or nonrealty and from leases, by any  
 36 other district, shall be placed to the credit of the capital projects fund.

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

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

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

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

- 8 (a) **Information relating to the roles and duties of an ambulance district director;**
- 9 (b) **A review of all state statutes and regulations relevant to ambulance districts;**
- 10 (c) **State ethics laws;**
- 11 (d) **State sunshine laws, chapter 610, RSMo;**



- 12 (e) **Financial and fiduciary responsibility;**
- 13 (f) **State laws relating to the setting of tax rates; and**
- 14 (g) **State laws relating to revenue limitations.**
- 15 **2. If any ambulance district board member fails to attend a training session within**
- 16 **twelve months after taking office, the board member shall not be compensated for**
- 17 **attendance at meetings thereafter until the board member has completed such training**
- 18 **session.**

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

- 228.190. **1.** All roads in this state that have been established by any order of the county  
2 commission, and have been used as public highways for a period of ten years or more, shall be  
3 deemed legally established public roads; and all roads that have been used as such by the public  
4 for ten years continuously, and upon which there shall have been expended public money or  
5 labor for such period, shall be deemed legally established roads; and nonuse by the public for  
6 five years continuously of any public road shall be deemed an abandonment and vacation of the  
7 same.
- 2.** From and after January 1, 1990, any road in any county that has been identified  
9 as a county road for which the county receives allocations of county aid road trust funds  
10 from or through the department of transportation for a period of at least five years shall  
11 be conclusively deemed to be a public county road without further proof of the status of  
12 the road as a public road. No such public road shall be abandoned or vacated except  
13 through the actions of the county commission declaring such road vacated after public  
14 hearing, or through the process set out in section 228.110.

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

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

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

321.200. 1. The board shall meet regularly, not less than once each month, at a time and  
2 at some building in the district to be designated by the board. Notice of the time and place of  
3 future regular meetings shall be posted continuously at the firehouse or firehouses of the district.  
4 Additional meetings may be held, when the needs of the district so require, at a place regular  
5 meetings are held, and notice of the time and place shall be given to each member of the board.  
6 Meetings of the board shall be held and conducted in the manner required by the provisions of  
7 chapter 610, RSMo. All minutes of meetings of the board and all other records of the fire  
8 protection district shall be available for public inspection at the main firehouse within the district  
9 by appointment with the secretary of the board within one week after a written request is made  
10 between the hours of 8:00 a.m. and 5:00 p.m. every day except Sunday. A majority of the  
11 members of the board shall constitute a quorum at any meeting and no business shall be  
12 transacted unless a quorum is present. The board, acting as a board, shall exercise all powers of  
13 the board, without delegation thereof to any other governmental or other body or entity or  
14 association, and without delegation thereof to less than a quorum of the board. Agents,  
15 employees, engineers, auditors, attorneys, firemen and any other member of the staff of the  
16 district may be employed or discharged only by a board which includes at least two directors; but  
17 any board of directors may suspend from duty any such person or staff member who willfully  
18 and deliberately neglects or refuses to perform his or her regular functions.

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

321.552. 1. [Except in any county of the first classification with over two hundred  
2 thousand inhabitants, or any county of the first classification without a charter form of

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

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

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

28 ☐ YES ☐ NO

29

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

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

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

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

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

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

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

72 **8. No ambulance district or fire protection district imposing a sales tax under this**  
73 **section shall charge any resident of the district a fee for services rendered.**

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

**2. Any term, provision, consideration, or covenant in any contract for treatment, goods, or services shall be unforceable if such term, provision, consideration, or covenant requires a public administrator who is acting as a guardian or conservator to personally pay, assume, or guarantee the debt or account of a ward or protectee.**

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

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

**Section 3. 1. The governor is hereby authorized and empowered to sell, transfer, grant, and convey all interest in the following described real property owned by the state in Jackson County to the city of Kansas City, to wit:**

**Parcel # 12-840-27-08-00-0-00-000**

**JOHNSON'S SUB OF O T LANDS**

**BEG 460 W 185' S NE CE S SW 1/4 SE 1/4 TH SW 250' SE 220' NE 250' NW 220' TO POB**

**Parcel # 12-840-26-02-00-0-00-000**

**EAST KANSAS**

**LOT 1 & N 10 FT OF LOT 2 BL K 53**

**Parcel # 12-840-26-03-00-0-00-000**

**EAST KANSAS**

**ALL OF LOT 2 (EX N 10') & ALL OF LOT 3 & N 10' OF LOT 4 BLK 53**

**Parcel # 12-840-26-04-00-0-00-000**

**EAST KANSAS**

**W 47 1/3 FT OF S 30 FT OF LOT 4 & W 47 1/3 FT OF LOTS 5 & 6 BLK 53**

**Parcel # 12-840-26-05-00-0-00-000**

**EAST KANSAS**

**BEG 270' W 300' S NE C OR SW 1/4 SE 1/4 TH 94.66' SW 10' SE 47.33' NE  
130 SW 47.33 NE 140 NW TO POB**

**Parcel # 12-840-26-06-00-0-00-000**

**EAST KANSAS**

**E 47 1/3 FT OF S 40 FT OF LOT 4 & E 47 1/3 FT OF LOTS 5 & 6 BK 53**

**2. Consideration for the conveyance shall be as negotiated between the parties.**

**3. The attorney general shall approve as to form the instrument of conveyance.**

**Section 4. 1. The governing authority of any home rule city with more than  
forty-five thousand five hundred but fewer than forty-five thousand nine hundred  
inhabitants and partially located in any county of the first classification with more than  
one hundred four thousand six hundred but fewer than one hundred four thousand seven  
hundred inhabitants may impose a sales tax in an amount not to exceed one-half of one  
percent on all retail sales made in the city which are subject to taxation under chapter 144,  
RSMo, to be used for museums. For purposes of this section, the term "museum" means  
museums operating or to be built in the city, which are registered with the United States  
Internal Revenue Service as a 501(c)(3) corporation or an organization that are registered  
as 501(c)(3) corporation and develops, promotes, or operates historical locations or  
preservation.**

**2. The governing body of any city may impose, by order or ordinance, a sales tax  
on all retail sales made in the city which are subject to sales tax under chapter 144, RSMo.  
The tax authorized in this section shall not be more than one-half of one percent. The  
order or ordinance imposing the tax shall not become effective unless the governing body  
of the city submits to the voters of the city at any citywide, county, or state general,  
primary, or special election a proposal to authorize the governing body to impose a tax  
under this section. The tax in this section shall be in addition to all other sales taxes  
imposed by law, and shall be stated separately from all other charges and taxes.**

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

**Shall.....(insert the name of the city) impose a sales tax at a rate of .....  
(insert rate of percent) percent for the purpose of operating, building or renovating  
historical locations and museums to promote tourism?**

**☐ YES**

**☐ NO**

**If a majority of the votes cast on the question by the qualified voters voting thereon are in  
favor of the question, then the tax shall become effective on the first day of the second**

29 quarter following the calendar quarter in which the election was held. If a majority of the  
30 votes cast on the question by the qualified voters thereon are opposed to the question, then  
31 the tax shall not become effective unless and until the question is resubmitted under this  
32 section to the qualified voters and such question is approved by a majority of the qualified  
33 voters voting on the question, provided that no proposal shall be resubmitted to the voters  
34 sooner than twelve months from the date of the submission of the last proposal. Except as  
35 otherwise provided herein, all provisions of section 32.085 and 32.087, RSMo, shall apply  
36 to the tax imposed under this section.

37 4. All sales taxes collected by the director of revenue under this section on behalf  
38 of any city, shall be deposited in a special trust fund to be known as the "Local Option  
39 Museum Sales Tax Trust Fund".

40 5. The moneys in the local option museum and tourism sales tax trust fund shall not  
41 be deemed to be state funds and shall not be commingled with any funds of the state. The  
42 director of revenue shall keep accurate records of the amount of money in the trust fund  
43 and which was collected in each city imposing a sales tax under this section, and the  
44 records shall be open to the inspection of officers of the city and the public.

45 6. Not later than the tenth day of each month, the director of revenue shall  
46 distribute all moneys deposited in the trust fund during the proceeding month to the city  
47 which levied the tax.

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

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

✓