

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

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

AN ACT

To repeal sections 41.655, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 67.110, 67.463, 67.547, 67.797, 67.1003, 67.1360, 67.1451, 67.1545, 67.2500, 67.2510, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 100.050, 105.470, 105.473, 115.124, 137.055, 137.106, 137.115, 137.390, 139.031, 162.441, 177.091, 193.065, 206.090, 228.040, 228.070, 228.190, 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 313.820, 321.552, 483.245, 610.010, and 701.450, RSMo, and to enact in lieu thereof seventy-two new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain section.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

Section A. Sections 41.655, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 67.110, 67.463, 67.547, 67.797, 67.1003, 67.1360, 67.1451, 67.1545, 67.2500, 67.2510, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 100.050, 105.470, 105.473, 115.124, 137.055, 137.106, 137.115, 137.390, 139.031, 162.441, 177.091, 193.065, 206.090, 228.040, 228.070, 228.190, 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 313.820, 321.552, 483.245, 610.010, and 701.450, RSMo, are repealed and seventy-two new sections enacted in lieu thereof, to be known as sections 41.655, 49.292, 50.032, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 59.332, 67.048, 67.110, 67.304, 67.463, 67.547, 67.797, 67.997, 67.1003, 67.1181,

67.1360, 67.1451, 67.1545, 67.2040, 67.2500, 67.2510, 67.2715, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 92.500, 94.860, 94.950, 100.050, 105.470, 105.473, 115.124, 135.084, 137.055, 137.106, 137.115, 137.390, 139.031, 162.441, 177.091, 190.053, 193.065, 206.090, 228.040, 228.190, 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 311.489, 313.820, 321.162, 321.552, 321.688, 473.748, 483.245, 610.010, 650.465, 701.450, and 1, to read as follows:

41.655. 1. The governing body or county planning commission, if any, of any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants shall provide for the planning, zoning, subdivision and building within all or any portion of the unincorporated area extending three thousand feet outward from the boundaries of any military base located in such county and the area within the perimeter of accident potential zones one and two [if the county has a zoning commission and a board of adjustment established under sections 64.510 to 64.727, RSMo]. As used in this section, the term "accident potential zones one and two" means any land area [that was] identified in the [April, 1976] current Air Installation Compatible Use Zone Report at the north and south ends of the clear zone of a military installation located in any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants and which is in significant danger of aircraft accidents by being beneath that airspace where the potential for aircraft accidents is most likely to occur.

2. The governing body of any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants may adopt, administer, and enforce airport hazard area zoning regulations that are substantially similar to the airport hazard area zoning regulations in sections 67.1200 to 67.1222, RSMo, subject to any exceptions listed in this section. Such exceptions are as follows:

(1) All definitions in section 67.1200, RSMo, shall apply, except that any reference to a political subdivision in sections 67.1200 to 67.1222, RSMo, shall be construed to include any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants;

(2) Sections 67.1207 and 67.1212, RSMo, shall not apply;

(3) The county shall employ any existing airport planning commission or airport zoning commission as created in section 67.1210, RSMo, or shall form such commission, with the following exceptions:

(a) The commission shall consist of five members as follows:

a. Three residents of the county, with at least two of such county residents residing in the township containing the military base;

b. The presiding county commissioner or such commissioner's designee; and

c. The county road commissioner;

(b) The commission may appoint an ex officio military

liaison from the armed forces of the United States who is appointed by the installation commander;

(c) The terms of office of each member under this section shall be identical to the terms of office in section 67.1210, RSMo, with the member chosen to serve as chair serving for an initial term of two years. The commission shall elect its chairman;

(4) Sections 67.1214 to 67.1218, and section 67.1222, RSMo, shall apply in their entirety, except that any reference to a municipality in such sections shall be construed to include any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants;

(5) Section 67.1220 shall apply in its entirety, except that the board of variance shall consist of three members as follows:

(a) Three residents of the county, with at least two of such county residents residing in the township containing the military base;

(b) The board shall elect its chairman.

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 the

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

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

determine the portion of expenses each county shall be responsible for paying.

2. The provisions of this section shall only apply if a jailer determines that a prisoner needs medicine, dental care, or medical attention under section 221.120, RSMo, after being relocated to the jail from another county jail and a dispute arises between the counties as to which county is fully responsible or if both counties are partially responsible for paying such expenses.

50.327. [Notwithstanding any other provisions of law to the contrary,] 1. The salary schedules contained in section 49.082, RSMo, sections 50.334 and 50.343, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, [and] 58.095, RSMo, and 473.742, RSMo, shall be set as a base schedule for those county officials, unless the current salary of such officials, as of August 28, 2005, is higher or lower than the compensation provided under the salary schedules. Beginning August 28, 2005, the salary commission in all counties except charter counties in this state shall be responsible for the computation of salaries of all county officials; provided, however, that any percentage salary adjustments in a county shall be equal for all such officials in that county. If the salary commission votes to decrease the compensation of a county official, a vote of two-thirds or more of all the members of the salary commission shall be required before the salary or other compensation of any county official shall be decreased below the compensation being paid for the particular official on the date

the salary commission votes, and all officials shall receive the same percentage decrease.

2. In no event shall the base salary or compensation of a county collector in any county of the first classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine thousand eight hundred inhabitants set on or after August 28, 2005, be reduced below the salary or compensation being paid on August 28, 2005. All actions or votes taken under the authority of section 50.333 between August 28, 2005, and December 31, 2005, shall be subject to this subsection and any such action or vote not in compliance with this subsection shall be void.

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

2. Notwithstanding any provision of [section] sections 50.327, 50.333, or 50.343 to the contrary, in any county of the first classification with more than sixty-eight thousand six hundred but less than sixty-eight thousand seven hundred inhabitants, the salary commission may meet in the year [2004] 2007 to determine whether to equalize the base salary for the

office of treasurer and public administrator with the base salaries of [other county officers at an amount not greater than the amount set as the maximum compensation in subdivision (1) of subsection 1 of section 50.343] the offices of auditor and recorder of deeds.

50.565. 1. A county commission may establish by ordinance or order a fund whose proceeds may be expended only for the purposes provided for in subsection 3 of this section. The fund shall be designated as a county law enforcement restitution fund and shall be under the supervision of a board of trustees consisting of two citizens of the county appointed by the presiding commissioner of the county, two citizens of the county appointed by the sheriff of the county, and one citizen of the county appointed by the county coroner or medical examiner. The citizens so appointed shall not be current or former county elected officials, current or former employees of the sheriff's department, the office of the prosecuting attorney for the county, office of the county commissioners, or the county treasurer's office. If a county does not have a coroner or medical examiner, the county treasurer shall appoint one citizen to the board of trustees.

2. Money from the county law enforcement restitution fund shall only be expended upon the approval of a majority of the members of the county law enforcement restitution fund's board of trustees and only for the purposes provided for by subsection 3 of this section.

3. Money from the county law enforcement restitution fund shall only be expended for the following purposes:

- (1) Narcotics investigation, prevention, and intervention;
- (2) Purchase of law enforcement-related equipment and supplies for the sheriff's office;
- (3) Matching funds for federal or state law enforcement grants;
- (4) Funding for the reporting of all state and federal crime statistics or information; and
- (5) Any county law enforcement-related expense, including those of the prosecuting attorney, approved by the board of trustees for the county law enforcement restitution fund that is reasonably related to investigation, charging, preparation, trial, and disposition of criminal cases before the courts of the state of Missouri.

4. The county commission may not reduce any law enforcement agency's budget as a result of funds the law enforcement agency receives from the county law enforcement restitution fund. The restitution fund is to be used only as a supplement to the law enforcement agency's funding received from other county, state, or federal funds.

5. County law enforcement restitution funds shall be audited as are all other county funds.

6. No court may order the assessment and payment authorized by this section if the plea of guilty or the finding of guilt is to the charge of speeding, careless and imprudent driving, any charge of violating a traffic control signal or sign, or any charge which is a class C misdemeanor or an infraction. No assessment and payment ordered pursuant to this section may exceed three hundred dollars for any charged offense.

50.660. 1. All contracts shall be executed in the name of the county, or in the name of a township in a county with a township form of government, by the head of the department or officer concerned, except contracts for the purchase of supplies, materials, equipment or services other than personal made by the officer in charge of purchasing in any county or township having the officer. No contract or order imposing any financial obligation on the county or township is binding on the county or township unless it is in writing and unless there is a balance otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made, each sufficient to meet the obligation incurred and unless the contract or order bears the certification of the accounting officer so stating; except that in case of any contract for public works or buildings to be paid for from bond funds or from taxes levied for the purpose it is sufficient for the accounting officer to certify that the bonds or taxes have been authorized by vote of the people and that there is a sufficient unencumbered amount of the bonds yet to be sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a sufficient unencumbered cash balance in the treasury. All contracts and purchases shall be let to the lowest and best bidder after due opportunity for competition, including advertising the proposed letting in a newspaper in the county or township with a circulation of at least five hundred copies per issue, if there is one, except that the advertising is not required in case of contracts or purchases involving an

expenditure of less than four thousand five hundred dollars. It is not necessary to obtain bids on any purchase in the amount of four thousand five hundred dollars or less made from any one person, firm or corporation during any period of ninety days. All bids for any contract or purchase may be rejected and new bids advertised for. Contracts which provide that the person contracting with the county or township shall, during the term of the contract, furnish to the county or township at the price therein specified the supplies, materials, equipment or services other than personal therein described, in the quantities required, and from time to time as ordered by the officer in charge of purchasing during the term of the contract, need not bear the certification of the accounting officer, as herein provided; but all orders for supplies, materials, equipment or services other than personal shall bear the certification. In case of such contract, no financial obligation accrues against the county or township until the supplies, materials, equipment or services other than personal are so ordered and the certificate furnished.

2. Notwithstanding the provisions of subsection 1 of this section to the contrary, in any county of the first classification, advertising shall not be required in the case of contracts or purchases involving an expenditure of less than six thousand dollars.

52.230. Each year the collectors of revenue in all counties of the first class not having a charter form of government, and in all second, third and fourth class counties of the state, not under township organization, shall mail to all resident

taxpayers, at least [fifteen] thirty days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. Such statement shall also include the amount of real and tangible personal property taxes delinquent at the time of the mailing of the statement, including any interest and penalties associated with the delinquent taxes. Such statement shall declare upon its face, or by an attachment thereto, that they are delinquent at the time such statement is mailed for an amount of real or tangible personal property taxes, or both. Collectors shall also mail tax receipts for all the taxes received by mail.

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

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

59.170. The recorder of deeds for Jackson County, Missouri, shall open an office at Kansas City, in which [shall] may be recorded [all] deeds, deeds of trust, mortgages and other

instruments affecting real property situated [in range thirty-three] in that county, and in which [shall] may be filed or filed for record all financing statements and other instruments or statements incidental thereto affecting personal property, fixtures, or other collateral [as to which it is the proper place, or one of the proper places, to file or to file for record as provided by law]. Deeds, deeds of trust, mortgages, and other instruments affecting real property, and financing statements and other instruments incidental thereto affecting personal property, fixtures, or other collateral may also be recorded or filed for record at the recorder's office located at the county seat of any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

59.319. 1. A user fee of four dollars shall be charged and collected by every recorder in this state, over and above any other fees required by law, as a condition precedent to the recording of any instrument. The state portion of the fee shall be forwarded monthly by each recorder of deeds to the state director of revenue, and the fees so forwarded shall be deposited by the director in the state treasury. Two dollars of such fee shall be retained by the recorder and deposited in a recorder's fund and not in county general revenue for record storage, microfilming, and preservation, including anything necessarily pertaining thereto. In any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, two dollars of such fee may be used by the recorder as authorized under section 59.332. The

recorder's funds shall be kept in a special fund by the treasurer and shall be budgeted and expended at the direction of the recorder and shall not be used to substitute for or subsidize any allocation of general revenue for the operation of the recorder's office without the express consent of the recorder. The recorder's fund may be audited by the appropriate auditing agency, and any unexpended balance shall be left in the fund to accumulate from year to year with interest.

2. An additional fee of three dollars shall be charged and collected by every recorder in this state, over and above any other fees required by law, as a condition precedent to the recording of any instruments specified in subdivisions (1) and (2) of section 59.330. The fees collected from this additional three dollars per recorded instrument shall be forwarded monthly by each recorder of deeds to the state director of revenue, and the fees so forwarded shall be deposited by the director in the state treasury.

3. The state treasurer and the commissioner of administration shall establish an appropriate account within the state treasury and in accordance with the state's accounting methods. Any receipt required by this section to be deposited in the general revenue fund shall be credited as follows: the amount of one dollar for each fee collected under subsection 1 of this section to an account to be utilized for the purposes of sections 60.500 to 60.610, RSMo; the amount of one dollar for each fee collected under subsection 1 of this section to an account to be utilized by the secretary of state for additional preservation of local records; and the amount of three dollars

collected under subsection 2 of this section into the Missouri housing trust fund as designated in section 215.034, RSMo.

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

2. The provisions of this section shall only apply to any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

59.332. 1. Should any sensitive personal identifying information, as defined in section 59.331, appear in any record or image viewable on any publicly available Internet website

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

2. The provisions of this section shall only apply to any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

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

67.110. 1. Each political subdivision in the state, except counties, shall fix its ad valorem property tax rates as provided in this section not later than September first for entry in the tax books. Before the governing body of each political subdivision of the state, except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget officer

shall present to its governing body the following information for each tax rate to be levied: The assessed valuation by category of real, personal and other tangible property in the political subdivision as entered in the tax book for the fiscal year for which the tax is to be levied, as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category of real, personal and other tangible property in the political subdivisions for the preceding taxable year, the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to be set. Should any political subdivision whose taxes are collected by the county collector of revenue fail to fix its ad valorem property tax rate by September first, then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year.

2. The governing body shall hold at least one public hearing on the proposed rates of taxes at which citizens may be heard prior to their approval. The governing body shall determine the time and place for such hearing. A notice stating the hour, date and place of the hearing shall be published in at least one newspaper qualified under the laws of the state of Missouri of general circulation in the county within which all or the largest portion of the political subdivision is situated, or such notice shall be posted in at least three public places within the political subdivision; except that, in any county of the first class having a charter form of government, such notice may be published in a newspaper of general circulation within the

political subdivision even though such newspaper is not qualified under the laws of Missouri for other legal notices. Such notice shall be published or posted at least seven days prior to the date of the hearing. The notice shall include the assessed valuation by category of real, personal and other tangible property in the political subdivision for the fiscal year for which the tax is to be levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category of real, personal and other tangible property in the political subdivision for the preceding taxable year, for each rate to be levied the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates proposed to be set for the various purposes of taxation. The tax rates shall be calculated to produce substantially the same revenues as required in the annual budget adopted as provided in this chapter. Following the hearing the governing body of each political subdivision shall fix the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this section absolves political subdivisions of responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

3. Each political subdivision of the state shall fix its property tax rates in the manner provided in this section for each fiscal year which begins after December 31, 1976. New or

increased tax rates for political subdivisions whose taxes are collected by the county collector approved by voters after September first of any year shall not be included in that year's tax levy except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

4. In addition to the information required under subsections 1 and 2 of this section, each political subdivision shall also include the increase in tax revenue due to an increase in assessed value as a result of new construction and improvement and the increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

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

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

(2) The location of the solicitation; and

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

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

3. The governing body may require proof of liability insurance in the amount determined by the municipality or county to cover damages that may arise from the solicitation. The

insurance shall provide coverage against claims against the applicant and claims against the governing body.

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

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

67.463. 1. At the hearing to consider the proposed improvements and assessments, the governing body shall hear and pass upon all objections to the proposed improvements and proposed assessments, if any, and may amend the proposed improvements, and the plans and specifications therefor, or assessments as to any property, and thereupon by ordinance or resolution the governing body of the city or county shall order that the improvement be made and direct that financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

2. After construction of the improvement has been completed in accordance with the plans and specifications therefor, the governing body shall compute the final costs of the improvement and apportion the costs among the property benefited by such improvement in such equitable manner as the governing body shall determine, charging each parcel of property with its proportionate share of the costs, and by resolution or ordinance, assess the final cost of the improvement or the amount of general obligation bonds issued or to be issued therefor as special assessments against the property described in the assessment roll.

3. After the passage or adoption of the ordinance or resolution assessing the special assessments, the city clerk or county clerk shall mail a notice to each property owner within the district which sets forth a description of each parcel of real property to be assessed which is owned by such owner, the special assessment assigned to such property, and a statement that the property owner may pay such assessment in full, together with interest accrued thereon from the effective date of such ordinance or resolution, on or before a specified date determined by the effective date of the ordinance or resolution, or may pay such assessment in annual installments as provided in subsection 4 of this section.

4. The special assessments shall be assessed upon the property included therein concurrent with general property taxes, and shall be payable in substantially equal annual installments for a duration stated in the ballot measure prescribed in subsection 2 of section 67.457 or in the petition prescribed in subsection 3 of section 67.457, and, if authorized, an assessment in each year thereafter levied and collected in the same manner with the proceeds thereof used solely for maintenance of the improvement, taking into account such assessments and interest thereon, as the governing body determines. The first installment shall be payable after the first collection of general property taxes following the adoption of the assessment ordinance or resolution unless such ordinance or resolution was adopted and certified too late to permit its collection at such time. All assessments shall bear interest at such rate as the governing body determines, not to exceed the rate permitted for bonds by

section 108.170, RSMo. Interest on the assessment between the effective date of the ordinance or resolution assessing the assessment and the date the first installment is payable shall be added to the first installment. The interest for one year on all unpaid installments shall be added to each subsequent installment until paid. In the case of a special assessment by a city, all of the installments, together with the interest accrued or to accrue thereon, may be certified by the city clerk to the county clerk in one instrument at the same time. Such certification shall be good for all of the installments, and the interest thereon payable as special assessments.

5. Special assessments shall be collected and paid over to the city treasurer or county treasurer in the same manner as taxes of the city or county are collected and paid. In any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants, the county collector shall collect a fee as prescribed by section 52.260, RSMo, for collection of assessments under this section.

67.547. 1. In addition to the tax authorized by section 67.505, any county may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county,

at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

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

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

G YES

G NO

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

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

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale

at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo.

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

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

6. In any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax authorized by this section shall be distributed so that an amount equal to three-fourths of the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be distributed equally among the incorporated cities, towns, and villages of the county. Upon request from any city, town, or village within the county, the county shall make available for

inspection the distribution report provided to the county by the department of revenue. Any expenses incurred by the county in supplying such report to a city, town, or village shall be paid by such city, town, or village.

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

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

director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

2. The directors appointed to the regional recreation district shall hold office for three-year terms, except that of the members first appointed, two shall hold office for one year, two shall hold office for two years and three shall hold office

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

3. Notwithstanding any other provision of sections 67.750 to 67.799, to the contrary, after August 28, 2004, in any district located in whole or in part in any county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants, upon the expiration of such initial terms of appointment and on the expiration of any subsequent term, the resulting vacancies shall be filled by election at the next regularly scheduled election date throughout the district. In the event that a vacancy exists

before the expiration of a term, the governing body of the county shall appoint a member for the remainder of the unexpired term. Board members shall be elected for terms of three years. Such elections shall be held according to this section and the applicable laws of this state. If no person files as a candidate for election to the vacant office within the applicable deadline for filing as a candidate, then the governing body of any such county shall appoint a person to be a member of the board for a term of three years. Any appointed board members shall be eligible to run for office.

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

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

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

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

7. Notwithstanding other provisions of this section to the contrary, when a regional recreational district lies completely within any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants on land owned solely by the county, the governing body of the county shall have exclusive control of the expenditures of all moneys collected to the credit of the regional recreational fund, and of

the supervision, improvement, care, and custody of public parks, neighborhood trails, recreational facilities, and grounds owned, maintained, or managed by the county within the district.

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

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

Shall (insert the name of the county) impose a

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

G YES

G NO

If you are in favor of the question, place an "X" in the box
opposite "YES". If you are opposed to the question, place an "X"
in the box opposite "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 calendar
quarter immediately following the approval of the tax or
notification to the department of revenue if such tax will be
administered by the department of revenue. If a majority of the
votes cast on the question by the qualified voters voting thereon
are opposed to the question, then the tax shall not become
effective unless and until the question is resubmitted under this
section to the qualified voters and such question is approved by
a majority of the qualified voters voting on the question.

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

(1) The county may adopt rules for the internal collection
of such tax by the county officers usually responsible for

collection and administration of county taxes; or

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

4. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of

reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county may authorize the use of a bracket system similar to that authorized in section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of

taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057, RSMo, and sections 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

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

G YES G NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in

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

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

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the

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

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

67.1003. 1. The governing body of any city or county, other than a city or county already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof pursuant to any other law of this state, having more than three hundred fifty hotel and motel rooms inside such city or county or (1) a county of the third classification with a population of more than seven thousand but less than seven thousand four hundred inhabitants; (2) or a third class city with a population of greater than ten thousand but less than eleven thousand

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

2. Notwithstanding any other provision of law to the

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

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

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

G YES

G NO

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

67.1181. Any political subdivision authorized by this chapter to collect and expend tax revenues imposed by such political subdivision for the advertising and promotion of tourism shall perform, or cause to be performed, an audit of its finances at least once every five calendar years if no other statutory auditing requirement exists for such political subdivision. The political subdivision shall pay the actual cost

of the audit from the revenues for operating costs. The first such audit required by this section shall be completed no later than January 1, 2008.

67.1360. The governing body of:

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

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

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

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

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

(6) Any city having a population of less than two hundred fifty inhabitants in a county of the fourth classification having

a population of greater than forty-eight thousand inhabitants;

(7) Any fourth class city having a population of more than two thousand five hundred but less than three thousand inhabitants in a county of the third classification having a population of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

(8) Any third class city with a population of more than three thousand two hundred but less than three thousand three hundred located in a county of the third classification having a population of more than thirty-five thousand but less than thirty-six thousand;

(9) Any county of the second classification without a township form of government and a population of less than thirty thousand;

(10) Any city of the fourth class in a county of the second classification without a township form of government and a population of less than thirty thousand;

(11) Any county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;

(12) Any city of the fourth class with a population of more than one thousand eight hundred but less than two thousand in a county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;

(13) Any city of the third class with a population of more than seven thousand two hundred but less than seven thousand five hundred within a county of the third classification with a

population of more than twenty-one thousand but less than twenty-three thousand;

(14) Any fourth class city having a population of more than two thousand eight hundred but less than three thousand one hundred inhabitants in a county of the third classification with a township form of government having a population of more than eight thousand four hundred but less than nine thousand inhabitants;

(15) Any fourth class city with a population of more than four hundred seventy but less than five hundred twenty inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

(16) Any third class city with a population of more than three thousand eight hundred but less than four thousand inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

(17) Any fourth class city with a population of more than four thousand three hundred but less than four thousand five hundred inhabitants located in a county of the third classification without a township form of government with a population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;

(18) Any fourth class city with a population of more than two thousand four hundred but less than two thousand six hundred inhabitants located in a county of the first classification without a charter form of government with a population of more

than fifty-five thousand but less than sixty thousand inhabitants;

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

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

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

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

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

(24) Any third class city with a population of more than

nineteen thousand nine hundred but less than twenty thousand in a county of the first classification without a charter form of government and with a population of more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

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

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

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

(28) Any city of the fourth classification with more than six thousand three hundred but fewer than six thousand five hundred inhabitants and located in more than one county through the creation of a tourism district which may include, in addition to the geographic area of such city, the area encompassed by the portion of the school district, located within a county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants, having an average daily attendance for school year 2005 between one thousand eight hundred fifty and one thousand nine hundred;

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

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

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

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

funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

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

(1) At least eighteen years of age; and

(2) Be either:

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

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

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

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

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

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

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

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

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

(4) The director or directors to be elected shall be elected at large. The person receiving the most votes shall be elected to the position having the longest term; the person receiving the second highest votes shall be elected to the position having the next longest term and so forth. For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for a two-year term, one-half shall serve for a four-year term and if an odd number of

directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such director's successor is elected. For any district formed on or after August 28, 2003, for the initial directors, one-half shall serve for a two-year term, and one-half shall serve for the term specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such director's successor is elected;

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

5. If the petition provides that the board is to be appointed by the municipality, such appointments shall be made by the chief elected officer of the municipality with the consent of the governing body of the municipality. For any district formed prior to August 28, 2003, of the initial appointed directors, one-half of the directors shall be appointed to serve for a two-year term and the remaining one-half shall be appointed to

serve for a four-year term until such director's successor is appointed; provided that, if there is an odd number of directors, the last person appointed shall serve a two-year term. For any district formed on or after August 28, 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term, and one-half shall be appointed to serve for the term specified by the district for successor directors pursuant to this subsection, and if an odd number of directors are appointed, the last person appointed shall serve for a two-year term; provided that each director shall serve until such director's successor is appointed. Successor directors shall be appointed in the same manner as the initial directors and shall serve for a term of years specified by the district prior to the appointment, which term shall be at least three years and not more than four years.

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

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

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

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats or outboard motors and sales to public utilities. Any sales and use tax imposed pursuant to this section may be imposed [at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent or one percent] in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

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

description of the purpose)?

[] YES [] NO

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

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

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

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

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

RSMo.

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

8. All revenue received by the district from a sales and use tax imposed pursuant to this section which is designated for a specific purpose shall be deposited into a special trust fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to this section, all funds remaining in the special trust fund shall continue to be used solely for the specific purpose designated in the resolution adopted by the qualified voters. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors pursuant to applicable laws relating to the investment of other district funds.

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

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

percent, and shall be imposed solely for the purpose of funding construction for a shelter for women and children, as defined in section 455.200, RSMo. The tax authorized 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. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under this section.

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

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

G YES G NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then

the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. 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 "Women's and Children's Shelter Sales Tax 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 in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. 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. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,

the governing body of the county may authorize the use of a bracket system similar to that authorized in section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057, RSMo, and

sections 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

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

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

G YES G NO

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

If a majority of the votes cast on the question by the qualified

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

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

9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall

notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

67.2500. 1. A theater, cultural arts, and entertainment district may be established in the manner provided in section 67.2505 by the governing body of any county set forth in this section or the governing body of any city, town, or village that is within:

(1) A first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand[, or that is within];

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

(3) Any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three

thousand nine hundred inhabitants;

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

(5) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

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

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

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

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

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

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

67.2510. As a complete alternative to the procedure establishing a district set forth in section 67.2505, a theater,

cultural arts, and entertainment district may be established in the manner provided in section 67.2515 by a circuit court with jurisdiction over any county set forth in this section or any city, town, or village that is within:

(1) A first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand[, or that is within];

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

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

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

(5) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

67.2715. 1. The governing body of any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants is hereby authorized to impose,

by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city that are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of constructing, equipping, operating, and maintaining a community center for such city, which may be funded by issuing bonds that will be retired by the revenues received from the sales tax authorized by this section or the retirement of debt under previously authorized bonded indebtedness. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax.

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

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

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

G YES G NO

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

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

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

G YES G NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the

governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized in this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized by this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon; however, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section. 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 calendar quarter immediately following notification to the department of revenue.

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

4. All revenue received by a municipality that issues bonds under this section and imposes the tax authorized by this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of the community center. Once all of such bonds have

been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for the operation and maintenance of the capital improvements made with the revenue received as a result of the issuance of such bonds. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this section that have been imposed to retire bonds issued under this section.

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

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

7. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Community Center Tax

Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080, RSMo, to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

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

71.790. The governing body of any city may establish special business districts in the manner provided hereafter, and upon establishment each such district shall be a body corporate and politic and a political subdivision of the state. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants may dissolve a special business district in accordance with the procedure set forth in sections 67.950 and 67.955, RSMo; provided, however, that any proceeds from the disposal of assets of the district after payment of all indebtedness shall be used by the governing body of such city in a manner consistent with the purposes of the district and within the boundary of the former district.

71.796. The governing body in establishing and maintaining a business district shall have all the powers necessary to carry out any and all improvements adopted in the ordinance

establishing the district including:

(1) To close existing streets or alleys or to open new streets and alleys or to widen or narrow existing streets and alleys in whole or in part;

(2) To construct or install pedestrian or shopping malls, plazas, sidewalks or moving sidewalks, parks, meeting and display facilities, convention centers, arenas, bus stop shelters, lighting, benches or other seating furniture, sculptures, telephone booths, traffic signs, fire hydrants, kiosks, trash receptacles, marquees, awnings, canopies, walls and barriers, paintings, murals, alleys, shelters, display cases, fountains, rest rooms, information booths, aquariums, aviaries, tunnels and ramps, pedestrian and vehicular overpasses and underpasses, and each and every other useful or necessary or desired improvement;

(3) To landscape and plant trees, bushes and shrubbery, flowers and each and every and other kind of decorative planting;

(4) To install and operate, or to lease, public music and news facilities;

(5) To purchase and operate buses, minibuses, mobile benches, and other modes of transportation;

(6) To construct and operate child-care facilities;

(7) To lease space within the district for sidewalk café tables and chairs;

(8) To construct lakes, dams, and waterways of whatever size;

(9) To provide special police or cleaning facilities and personnel for the protection and enjoyment of the property owners and the general public using the facilities of such business

district;

(10) To maintain, as hereinafter provided, all city owned streets, alleys, malls, bridges, ramps, tunnels, lawns, trees and decorative plantings of each and every nature, and every structure or object of any nature whatsoever constructed or operated by the said municipality;

(11) To grant permits for newsstands, sidewalk cafes, and each and every other useful or necessary or desired private usage of public or private property;

(12) To prohibit or restrict vehicular traffic on such streets within the business district as the governing body may deem necessary and to provide the means for access by emergency vehicles to or in such areas;

(13) To lease, acquire, dispose of, construct, reconstruct, extend, maintain, or repair parking lots or parking garages, both above and below ground, or other facilities for the parking of vehicles, including the power to install such facilities in public areas, whether such areas are owned in fee or by easement;

(14) To promote business activity in the district by, but not limited to, advertising, decoration of any public place in the area, promotion of public events which are to take place on or in public places, furnishing of music in any public place, and the general promotion of trade activities in the district.

71.798. The governing body of the city creating the district shall have sole discretion as to how the revenue derived from any tax to be imposed herein, or any revenue derived from disposition of assets of the district, shall be used within the scope of the above purposes. The governing body of the city

shall appoint an advisory board or commission to make recommendations as to its use. The governing body of the city creating the district shall not decrease the level of publicly funded services in the district existing prior to creation of the district or transfer the financial burden of providing the services to the district unless the services at the same time are decreased throughout the city, nor shall the governing body discriminate in the provision of the publicly funded services between areas included in such a district and areas not so included.

72.080. 1. Any unincorporated city, town or other area of the state may, except as otherwise provided in sections 72.400 to 72.420, become a city of the class to which its population would entitle it pursuant to this chapter, and be incorporated pursuant to the law for the government of cities of that class, in the following manner: whenever a number of voters equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed to be incorporated shall present a petition to the governing body of the county in which such city or town or area is situated, such petition shall describe, by metes and bounds, the area to be incorporated and be accompanied by a plat thereof, shall state the approximate population and the assessed valuation of all real and personal property in the area and shall state facts showing that the proposed city shall have the ability to furnish normal municipal services within a reasonable time after its incorporation is to become effective and praying that the question be submitted to determine if it may be incorporated. The petition shall also include the names and mailing addresses

of all property owners within the unincorporated area, and shall be accompanied by funds sufficient to pay for the cost of providing notice of such incorporation and the public hearing as provided in this subsection. If the governing body shall be satisfied that a number of voters equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed to be incorporated have signed such petition, the governing body shall hold a public hearing for the purpose of obtaining the opinion and suggestions of those persons owning property in such unincorporated area. Notice of the proposed incorporation and the date of the hearing shall be provided to such property owners by United States mail at least thirty days before such hearing. After the hearing is held, if the governing body determines that the incorporation is in the best interest of the unincorporated area, the governing body may submit the question to the voters.

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

in such order the metes and bounds thereof, and thenceforth the inhabitants within such bounds shall be a body politic and incorporate, by the name and style of "the city of", or "the town of", and the first officers of such city or town shall be designated by the order of the governing body, who shall hold their offices until the next municipal election and until their successors shall be duly elected and qualified. The county shall pay the costs of the election.

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

4. Any unincorporated area with a private eighteen hole golf course community and with at least a one hundred acre lake located within any county of the first classification with more than eighty-two thousand but less than eighty-two thousand one hundred inhabitants may incorporate as a city of the class to which its population would entitle it pursuant to this chapter notwithstanding any proposed annexation of the unincorporated area by any city of the third or fourth classification or any home rule city with more than four hundred thousand inhabitants and located in more than one county. If any city of the third or fourth classification or any home rule city with more than four hundred thousand inhabitants and located in more than one county proposes annexation by ordinance or resolution of any unincorporated area as defined in this subsection, no such annexation shall become effective until and only after a majority of the qualified voters in the unincorporated area proposed to be

incorporated fail to approve or oppose the proposed incorporation by a majority vote in the election described in subsection 2 of this section.

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

72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created pursuant to sections 72.400 to

72.423 shall establish a municipal fire department to provide fire protection services, including emergency medical services, if such city formerly consisted of unincorporated areas in the county or municipalities in the county, or both, which are provided fire protection services and emergency medical services by one or more fire protection districts. Such fire protection districts shall continue to provide services to the area comprising the new city and may levy and collect taxes the same as such districts had prior to the creation of such new city. Each municipality affected by this section may impose up to one percent sales tax for public safety. Each fire protection district affected by this section may impose up to one percent sales tax as defined in section 321.552, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the such city submits to the voters of such municipality at a municipal or state general, primary or special election, a proposal to authorize the governing body to impose a tax.

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

"Shall (insert name of city) impose a sales tax of(insert rate of tax) for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, and for compensation, pension programs and health care for their

employees and pensioners?"

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body shall not impose the sales tax authorized in this section unless and until the governing body resubmits a proposal to authorize the governing body to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by such municipality from the tax authorized pursuant to the provisions of this section shall be deposited in a special fund and shall be used solely for the operation of public safety departments, including fire and police departments and including compensation, pension programs and health care for their employees and pensioners.

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any such city less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in the special trust fund, which is hereby created, to be known as the "Public Safety Protection Sales Tax Trust Fund". The moneys in the public safety protection sales tax trust fund shall not be

deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund and of the amounts which were collected in each such imposing a sales tax pursuant to this section, and the records shall be open to the inspections of officers of such city and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to such city which levied the tax. Such funds shall be deposited with the treasurer of each such city and all expenditures of funds arising from the public safety protection sales tax trust fund shall be by an appropriation ordinance to be enacted by the governing body of such city, and shall be used for the operation of public safety departments including police and fire departments and for compensation, pension programs and health care for their employees and pensioners and for no other purpose.

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

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

[2.] 6. Fire protection districts serving the area included within any annexation by a city having a fire department, including simplified boundary changes, shall continue to provide fire protection services, including emergency medical services to such area. The annexing city shall pay annually to the fire protection district an amount equal to that which the fire protection district would have levied on all taxable property within the annexed area. Such annexed area shall not be subject to taxation for any purpose thereafter by the fire protection district except for bonded indebtedness by the fire protection district which existed prior to the annexation. The amount to be paid annually by the municipality to the fire protection district pursuant hereto shall be a sum equal to the annual assessed value multiplied by the annual tax rate as certified by the fire protection district to the municipality, including any portion of the tax created for emergency medical service provided by the district, per one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded indebtedness incurred prior to such annexation. Notwithstanding any other

provision of law to the contrary, the residents of an area annexed on or after May 26, 1994, may vote in all fire protection district elections and may be elected to the fire protection district board of directors.

[3.] 7. The fire protection district may approve or reject any proposal for the provision of fire protection and emergency medical services by a city.

84.160. 1. Based upon rank and length of service, the board of police commissioners may authorize maximum amounts of compensation for members of the police force in accordance with the following tables. The amounts of compensation set out in the following tables shall be the maximum amount of compensation payable to commissioned employees in each of the categories, except as expressly provided in this section.

2. From July 1, 2005, until June 30, 2006:

SALARY MATRIX-POLICE OFFICER THROUGH CHIEF OF POLICE-FISCAL YEAR

							Asst.
	P.O.	Sgt.	Lieut.	Capt.	Maj.	Lt.Col.	Chief
Yrs.	Salary	Salary	Salary	Salary	Salary	Salary	Salary
0	34331						
1	35532						
2	36643						
3	38706						
4	39727						
5	41053	49445					
6	42379	49591					
7	44923	52550	57626				
8	46748	54679	59955				

9	48638	56878	62361	67793				
10	48807	57045	62528	67961				
11	49335	57213	62694	68129	74370			
12	49511	57379	62863	68296	74538	76479	80388	95054
13	49677	57547	63030	68464	74703	79023	82932	95387
14	49843	57715	63197	68630	74871	79189	83099	95721
15	50012	57881	63364	68797	75038	79358	83268	96055
16	50178	58048	63530	68964	75206	79524	83433	96390
17	50347	58216	63699	69132	75374	79693	83602	96724
18	50513	58383	63866	69369	75539	79858	83768	97057
19	50679	58550	64034	69466	75707	80025	83934	97393
20	50847	58717	64200	69633	75875	80193	84104	97728
21	51014	58883	64367	69800	76042	80360	84269	98061
22	51181	59052	64535	69967	76208	80529	84437	98395
23	51349	59219	64702	70135	76375	80694	84604	98730
24	51515	59385	64870	70302	76542	80864	84771	99062
25	51683	59553	65036	70470	76711	81029	84940	99398
26	51850	59719	65203	70637	76878	81196	85105	99733
27	52019	59888	65371	70803	77044	81365	85273	100068
28	52185	60055	65538	70971	77210	81530	85438	100402
29	52351	60221	65703	71138	77379	81699	85607	100734
30	52518	60389	65872	71303	77546	81864	85776	101070

3. Each of the above-mentioned salaries shall be payable in biweekly installments. The above-mentioned salaries assume twenty-six biweekly installments falling within the effective dates of the salary matrix. If twenty-seven biweekly installments fall within the effective dates of the salary matrix it is assumed that the salaries within the matrix will be

adjusted upward accordingly to reflect the effect of an extra pay period falling within the effective dates of the salary matrix. Any increase in salaries within the matrix due to twenty-seven biweekly installments falling within the effective dates of the matrix will not continue into a period in which only twenty-six biweekly installments are paid. Each officer of police and patrolman whose regular assignment requires nonuniformed attire may receive, in addition to his or her salary, an allowance not to exceed three hundred sixty dollars per annum payable biweekly. No additional compensation [or compensatory time off] for overtime, court time, or standby court time shall be paid [or allowed] to any officer of the rank of sergeant or above. Such officers may receive compensatory time off for such overtime, court time, or standby court time. Notwithstanding any other provision of law to the contrary, nothing in this section shall prohibit the payment of additional compensation pursuant to this subsection to officers of the ranks of sergeants and above, provided that funding for such compensation shall not:

(1) Be paid from the general funds of either the city or the board of police commissioners of the city; or

(2) Be violative of any federal law or other state law.

4. It is the duty of the municipal assembly or common council of the cities to make the necessary appropriation for the expenses of the maintenance of the police force in the manner herein and hereafter provided; provided, that in no event shall such municipal assembly or common council be required to appropriate for such purposes (including, but not limited to, costs of funding pensions or retirement plans) for any fiscal

year a sum in excess of any limitation imposed by article X, section 21, Missouri Constitution; and provided further, that such municipal assembly or common council may appropriate a sum in excess of such limitation for any fiscal year by an appropriations ordinance enacted in conformity with the provisions of the charter of such cities.

5. The board of police commissioners shall pay additional compensation for all hours of service rendered by probationary patrolmen and patrolmen in excess of the established regular working period, and the rate of compensation shall be one and one-half times the regular hourly rate of pay to which each member shall normally be entitled; except that, the court time and court standby time shall be paid at the regular hourly rate of pay to which each member shall normally be entitled. No credit shall be given or deductions made from payments for overtime for the purpose of retirement benefits.

6. Probationary patrolmen and patrolmen shall receive additional compensation for authorized overtime, court time and court standby time whenever the total accumulated time exceeds forty hours. The accumulated forty hours shall be taken as compensatory time off at the officer's discretion with the approval of his supervisor.

7. The allowance of compensation or compensatory time off for court standby time shall be computed at the rate of one-third of one hour for each hour spent on court standby time.

8. The board of police commissioners may effect programs to provide additional compensation to its employees for successful completion of academic work at an accredited college or

university, in amounts not to exceed ten percent of their yearly salaries or for field training officer and lead officer responsibilities in amounts not to exceed three percent of their yearly salaries for field training officer responsibilities and an additional three percent of their yearly salaries for lead officer responsibilities. The board may designate up to one hundred fifty employees as field training officers and up to fifty employees as lead officers.

9. The board of police commissioners:

(1) Shall provide or contract for life insurance coverage and for insurance benefits providing health, medical and disability coverage for officers and employees of the department;

(2) Shall provide or contract for insurance coverage providing salary continuation coverage for officers and employees of the police department;

(3) Shall provide health, medical, and life insurance coverage for retired officers and employees of the police department. Health, medical and life insurance coverage shall be made available for purchase to the spouses or dependents of deceased retired officers and employees of the police department who receive pension benefits pursuant to sections 86.200 to 86.364, RSMo, at the rate that such dependent's or spouse's coverage would cost under the appropriate plan if the deceased were living;

(4) May pay an additional shift differential compensation to members of the police force for evening and night tour of duty in an amount not to exceed ten percent of the officer's base hourly rate.

10. The board of police commissioners shall pay additional compensation to members of the police force up to and including the rank of police officer for any full hour worked between the hours of 11:00 p.m. and 7:00 a.m., in amounts equal to five percent of the officer's base hourly pay.

11. The board of police commissioners, from time to time and in its discretion, may pay additional compensation to police officers, sergeants and lieutenants by paying commissioned officers in the aforesaid ranks for accumulated, unused vacation time. Any such payments shall be made in increments of not less than forty hours, and at rates equivalent to the base straight-time rates being earned by said officers at the time of payment; except that, no such officer shall be required to accept payment for accumulated unused vacation time.

92.500. 1. The governing body of any city not within a county may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one-half of one percent, and shall be imposed solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, and for compensation, pension programs, and health care for employees and pensioners of the public safety departments. The tax authorized 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. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary,

or special election a proposal to authorize the governing body of the city to impose a tax under this section.

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

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

G YES

G NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of the department of revenue on behalf of any city, 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 "Public Safety Protection Sales Tax 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 in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

4. 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. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the city may authorize the use of a bracket

system similar to that authorized in section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057, RSMo, and sections 144.010 to 144.525, RSMo, are hereby made applicable to

violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.525, RSMo.

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

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

G YES G NO

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

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

section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of

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

94.860. 1. The governing body of any municipalities located in whole or in part within any county with a charter form of government and with more than one million inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such municipality, which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of improving the public safety for such municipality, including but not limited to expenditures on equipment, municipal employee salaries and benefits, contractual payments for public safety services, and facilities for police, fire and emergency medical providers. The tax authorized by this section shall be in addition to any other sales taxes allowed by law. No ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a county or state general, primary, or special election, a proposal to authorize the governing body of the municipality to impose a tax.

2. If the proposal submitted involves only authorization to

impose the tax authorized by this section, the ballot of
submission shall contain, but need not be limited to, the
following language:

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

G YES

G NO

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

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

3. Within thirty days of the approval of a public safety
sales tax pursuant to this section, the governing body shall

choose one of the following options:

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

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

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

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

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

5. All revenue received by a municipality from the tax authorized under the provisions of this section shall be

deposited in a special trust fund and shall be used solely for improving the public safety for such municipality for so long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving public safety for the municipality. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds.

6. All sales taxes collected by the director of the department of revenue under this section on behalf of any municipality, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in the special trust fund created in subsection 4 of this section. The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each municipality imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the municipality and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the municipality which levied the tax, such funds shall be deposited with the treasurer of each such municipality, and all expenditures of

funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such municipality. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

94.950. 1. As used in this section, "museum" means museums

operating or to be built in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3) corporation, or an organization that is registered with the United States Internal Revenue Service as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or preservation sites.

2. The governing body 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, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one-half of one percent, and shall be imposed solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism. The tax authorized 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. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section.

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

Shall (insert the name of the city) impose a sales

tax at a rate of (insert rate of percent) percent, solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism?

G YES

G NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. All revenue collected under this section by the director of the department of revenue on behalf of any city, 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 "Local Option Museum 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 in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the sales tax.

5. 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. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the city may authorize the use of a bracket system similar to that authorized in section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section,

all retail sales shall be deemed to be consummated at the place of business of the retailer.

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

7. The governing body of any city that has adopted the

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

G NO

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

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

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

receipts due the city.

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

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

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

- (1) A statement identifying each school district, junior college district, county, or city affected by such project except property assessed by the state tax commission pursuant to chapters 151 and 153, RSMo;
- (2) The most recent equalized assessed valuation of the real property and personal property included in the project, and an estimate as to the equalized assessed valuation of real property and personal property included in the project after

development;

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

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

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

105.470. As used in section 105.473, unless the context requires otherwise, the following words and terms mean:

(1) "Elected local government official lobbyist", any natural person who acts for the purpose of attempting to influence any action by a local government official elected in a county, city, town, or village with an annual operating budget of over two million dollars and, in connection with such activity, meets the requirements of any one or more of the following:

(a) Is acting in the ordinary course of employment on behalf of or for the benefit of such person's employer;

(b) Is engaged for pay or for any valuable consideration for the purpose of performing such activity;

(c) Is designated to act as a lobbyist by any person, business entity, governmental entity, religious organization, nonprofit corporation, association, or other entity; or

(d) Makes total expenditures of fifty dollars or more during the twelve-month period beginning January 1 and ending December 31 for the benefit of one or more elected local government officials in connection with such activity.

(2) "Executive lobbyist", any natural person who acts for the purpose of attempting to influence any action by the executive branch of government or by any elected or appointed official, employee, department, division, agency or board or commission thereof and in connection with such activity, meets the requirements of any one or more of the following:

(a) Is acting in the ordinary course of employment on behalf of or for the benefit of such person's employer; or

(b) Is engaged for pay or for any valuable consideration

for the purpose of performing such activity; or

(c) Is designated to act as a lobbyist by any person, business entity, governmental entity, religious organization, nonprofit corporation, association or other entity; or

(d) Makes total expenditures of fifty dollars or more during the twelve-month period beginning January first and ending December thirty-first for the benefit of one or more public officials or one or more employees of the executive branch of state government in connection with such activity.

An "executive lobbyist" shall not include a member of the general assembly, an elected state official, or any other person solely due to such person's participation in any of the following activities:

a. Appearing or inquiring in regard to a complaint, citation, summons, adversary proceeding, or contested case before a state board, commission, department, division or agency of the executive branch of government or any elected or appointed officer or employee thereof;

b. Preparing, filing or inquiring, or responding to any audit, regarding any tax return, any public document, permit or contract, any application for any permit or license or certificate, or any document required or requested to be filed with the state or a political subdivision;

c. Selling of goods or services to be paid for by public funds, provided that such person is attempting to influence only the person authorized to authorize or enter into a contract to purchase the goods or services being offered for sale;

d. Participating in public hearings or public proceedings on rules, grants, or other matters;

e. Responding to any request for information made by any public official or employee of the executive branch of government;

f. Preparing or publication of an editorial, a newsletter, newspaper, magazine, radio or television broadcast, or similar news medium, whether print or electronic;

g. Acting within the scope of employment by the general assembly, or acting within the scope of employment by the executive branch of government when acting with respect to the department, division, board, commission, agency or elected state officer by which such person is employed, or with respect to any duty or authority imposed by law to perform any action in conjunction with any other public official or state employee; or

h. Testifying as a witness before a state board, commission or agency of the executive branch;

[(2)] (3) "Expenditure", any payment made or charge, expense, cost, debt or bill incurred; any gift, honorarium or item of value bestowed including any food or beverage; any price, charge or fee which is waived, forgiven, reduced or indefinitely delayed; any loan or debt which is canceled, reduced or otherwise forgiven; the transfer of any item with a reasonably discernible cost or fair market value from one person to another or provision of any service or granting of any opportunity for which a charge is customarily made, without charge or for a reduced charge; except that the term "expenditure" shall not include the following:

(a) Any item, service or thing of value transferred to any person within the third degree of consanguinity of the transferor which is unrelated to any activity of the transferor as a lobbyist;

(b) Informational material such as books, reports, pamphlets, calendars or periodicals informing a public official regarding such person's official duties, or souvenirs or mementos valued at less than ten dollars;

(c) Contributions to the public official's campaign committee or candidate committee which are reported pursuant to the provisions of chapter 130, RSMo;

(d) Any loan made or other credit accommodations granted or other payments made by any person or entity which extends credit or makes loan accommodations or such payments in the regular ordinary scope and course of business, provided that such are extended, made or granted in the ordinary course of such person's or entity's business to persons who are not public officials;

(e) Any item, service or thing of de minimis value offered to the general public, whether or not the recipient is a public official or a staff member, employee, spouse or dependent child of a public official, and only if the grant of the item, service or thing of de minimis value is not motivated in any way by the recipient's status as a public official or staff member, employee, spouse or dependent child of a public official;

(f) The transfer of any item, provision of any service or granting of any opportunity with a reasonably discernible cost or fair market value when such item, service or opportunity is necessary for a public official or employee to perform his or her

duty in his or her official capacity, including but not limited to entrance fees to any sporting event, museum, or other venue when the official or employee is participating in a ceremony, public presentation or official meeting therein;

(g) Any payment, gift, compensation, fee, expenditure or anything of value which is bestowed upon or given to any public official or a staff member, employee, spouse or dependent child of a public official when it is compensation for employment or given as an employment benefit and when such employment is in addition to their employment as a public official;

[(3)] (4) "Judicial lobbyist", any natural person who acts for the purpose of attempting to influence any purchasing decision by the judicial branch of government or by any elected or appointed official or any employee thereof and in connection with such activity, meets the requirements of any one or more of the following:

(a) Is acting in the ordinary course of employment which primary purpose is to influence the judiciary in its purchasing decisions on a regular basis on behalf of or for the benefit of such person's employer, except that this shall not apply to any person who engages in lobbying on an occasional basis only and not as a regular pattern of conduct; or

(b) Is engaged for pay or for any valuable consideration for the purpose of performing such activity; or

(c) Is designated to act as a lobbyist by any person, business entity, governmental entity, religious organization, nonprofit corporation or association; or

(d) Makes total expenditures of fifty dollars or more

during the twelve-month period beginning January first and ending December thirty- first for the benefit of one or more public officials or one or more employees of the judicial branch of state government in connection with attempting to influence such purchasing decisions by the judiciary.

A "judicial lobbyist" shall not include a member of the general assembly, an elected state official, or any other person solely due to such person's participation in any of the following activities:

- a. Appearing or inquiring in regard to a complaint, citation, summons, adversary proceeding, or contested case before a state court;

- b. Participating in public hearings or public proceedings on rules, grants, or other matters;

- c. Responding to any request for information made by any judge or employee of the judicial branch of government;

- d. Preparing, distributing or publication of an editorial, a newsletter, newspaper, magazine, radio or television broadcast, or similar news medium, whether print or electronic; or

- e. Acting within the scope of employment by the general assembly, or acting within the scope of employment by the executive branch of government when acting with respect to the department, division, board, commission, agency or elected state officer by which such person is employed, or with respect to any duty or authority imposed by law to perform any action in conjunction with any other public official or state employee;

[(4)] (5) "Legislative lobbyist", any natural person who

acts for the purpose of attempting to influence the taking, passage, amendment, delay or defeat of any official action on any bill, resolution, amendment, nomination, appointment, report or any other action or any other matter pending or proposed in a legislative committee in either house of the general assembly, or in any matter which may be the subject of action by the general assembly and in connection with such activity, meets the requirements of any one or more of the following:

(a) Is acting in the ordinary course of employment, which primary purpose is to influence legislation on a regular basis, on behalf of or for the benefit of such person's employer, except that this shall not apply to any person who engages in lobbying on an occasional basis only and not as a regular pattern of conduct; or

(b) Is engaged for pay or for any valuable consideration for the purpose of performing such activity; or

(c) Is designated to act as a lobbyist by any person, business entity, governmental entity, religious organization, nonprofit corporation, association or other entity; or

(d) Makes total expenditures of fifty dollars or more during the twelve-month period beginning January first and ending December thirty-first for the benefit of one or more public officials or one or more employees of the legislative branch of state government in connection with such activity.

A "legislative lobbyist" shall include an attorney at law engaged in activities on behalf of any person unless excluded by any of the following exceptions. A "legislative lobbyist" shall not

include any member of the general assembly, an elected state official, or any other person solely due to such person's participation in any of the following activities:

a. Responding to any request for information made by any public official or employee of the legislative branch of government;

b. Preparing or publication of an editorial, a newsletter, newspaper, magazine, radio or television broadcast, or similar news medium, whether print or electronic;

c. Acting within the scope of employment of the legislative branch of government when acting with respect to the general assembly or any member thereof;

d. Testifying as a witness before the general assembly or any committee thereof;

[(5)] (6) "Lobbyist", any natural person defined as an executive lobbyist, judicial lobbyist or a legislative lobbyist;

[(6)] (7) "Lobbyist principal", any person, business entity, governmental entity, religious organization, nonprofit corporation or association who employs, contracts for pay or otherwise compensates a lobbyist;

[(7)] (8) "Public official", any member or member-elect of the general assembly, judge or judicial officer, or any other person holding an elective office of state government or any agency head, department director or division director of state government or any member of any state board or commission and any designated decision-making public servant designated by persons described in this subdivision.

105.473. 1. Each lobbyist shall, not later than five days

after beginning any activities as a lobbyist, file standardized registration forms, verified by a written declaration that it is made under the penalties of perjury, along with a filing fee of ten dollars, with the commission. The forms shall include the lobbyist's name and business address, the name and address of all persons such lobbyist employs for lobbying purposes, the name and address of each lobbyist principal by whom such lobbyist is employed or in whose interest such lobbyist appears or works. The commission shall maintain files on all lobbyists' filings, which shall be open to the public. Each lobbyist shall file an updating statement under oath within one week of any addition, deletion, or change in the lobbyist's employment or representation. The filing fee shall be deposited to the general revenue fund of the state. The lobbyist principal or a lobbyist employing another person for lobbying purposes may notify the commission that a judicial, executive or legislative lobbyist is no longer authorized to lobby for the principal or the lobbyist and should be removed from the commission's files.

2. Each person shall, before giving testimony before any committee of the general assembly, give to the secretary of such committee such person's name and address and the identity of any lobbyist or organization, if any, on whose behalf such person appears. A person who is not a lobbyist as defined in section 105.470 shall not be required to give such person's address if the committee determines that the giving of such address would endanger the person's physical health.

3. (1) During any period of time in which a lobbyist continues to act as an executive lobbyist, judicial lobbyist [or

a] legislative lobbyist, or elected local government official lobbyist, the lobbyist shall file with the commission on standardized forms prescribed by the commission monthly reports which shall be due at the close of business on the tenth day of the following month;

(2) Each report filed pursuant to this subsection shall include a statement, verified by a written declaration that it is made under the penalties of perjury, setting forth the following:

(a) The total of all expenditures by the lobbyist or his or her lobbyist principals made on behalf of all public officials, their staffs and employees, and their spouses and dependent children, which expenditures shall be separated into at least the following categories by the executive branch, judicial branch and legislative branch of government: printing and publication expenses; media and other advertising expenses; travel; entertainment; honoraria; meals, food and beverages; and gifts;

(b) The total of all expenditures by the lobbyist or his or her lobbyist principals made on behalf of all elected local government officials, their staffs and employees, and their spouses and children. Such expenditures shall be separated into at least the following categories: printing and publication expenses, media and other advertising expenses, travel, entertainment, honoraria, meals, food and beverages, and gifts;

(c) An itemized listing of the name of the recipient and the nature and amount of each expenditure by the lobbyist or his or her lobbyist principal, including a service or anything of value, for all expenditures made during any reporting period, paid or provided to or for a public official or elected local

government elected official, such official's staff, employees, spouse or dependent children;

[(c)] (d) The total of all expenditures made by a lobbyist or lobbyist principal for occasions and the identity of the group invited, the date and description of the occasion and the amount of the expenditure for each occasion when any of the following are invited in writing:

- a. All members of the senate;
- b. All members of the house of representatives;
- c. All members of a joint committee of the general assembly or a standing committee of either the house of representatives or senate; or
- d. All members of a caucus of the general assembly if the caucus consists of at least ten members, a list of the members of the caucus has been previously filed with the ethics committee of the house or the senate, and such list has been approved by either of such ethics committees;

[(d)] (e) Any expenditure made on behalf of a public official, an elected local government official, or [the public] such official's staff, employees, spouse or dependent children, if such expenditure is solicited by such [public] official, the [public] official's staff, employees, or spouse or dependent children, from the lobbyist or his or her lobbyist principals and the name of such person or persons, except any expenditures made to any not-for-profit corporation, charitable, fraternal or civic organization or other association formed to provide for good in the order of benevolence;

[(e)] (f) A statement detailing any direct business

relationship or association or partnership the lobbyist has with any public official or elected local government official. The reports required by this subdivision shall cover the time periods since the filing of the last report or since the lobbyist's employment or representation began, whichever is most recent.

4. No expenditure reported pursuant to this section shall include any amount expended by a lobbyist or lobbyist principal on himself or herself. All expenditures disclosed pursuant to this section shall be valued on the report at the actual amount of the payment made, or the charge, expense, cost, or obligation, debt or bill incurred by the lobbyist or the person the lobbyist represents. Whenever a lobbyist principal employs more than one lobbyist, expenditures of the lobbyist principal shall not be reported by each lobbyist, but shall be reported by one of such lobbyists.

5. Any lobbyist principal shall provide in a timely fashion whatever information is reasonably requested by the lobbyist principal's lobbyist for use in filing the reports required by this section.

6. All information required to be filed pursuant to the provisions of this section with the commission shall be kept available by the executive director of the commission at all times open to the public for inspection and copying for a reasonable fee for a period of five years from the date when such information was filed.

7. No person shall knowingly employ any person who is required to register as a registered lobbyist but is not registered pursuant to this section. Any person who knowingly

violates this subsection shall be subject to a civil penalty in an amount of not more than ten thousand dollars for each violation. Such civil penalties shall be collected by action filed by the commission.

8. No lobbyist shall knowingly omit, conceal, or falsify in any manner information required pursuant to this section.

9. The prosecuting attorney of Cole County shall be reimbursed only out of funds specifically appropriated by the general assembly for investigations and prosecutions for violations of this section.

10. Any public official or other person whose name appears in any lobbyist report filed pursuant to this section who contests the accuracy of the portion of the report applicable to such person may petition the commission for an audit of such report and shall state in writing in such petition the specific disagreement with the contents of such report. The commission shall investigate such allegations in the manner described in section 105.959. If the commission determines that the contents of such report are incorrect, incomplete or erroneous, it shall enter an order requiring filing of an amended or corrected report.

11. The commission shall provide a report listing the total spent by a lobbyist for the month and year to any member or member-elect of the general assembly, judge or judicial officer, or any other person holding an elective office of state government or any elected local government official on or before the twentieth day of each month. For the purpose of providing accurate information to the public, the commission shall not

publish information in either written or electronic form for ten working days after providing the report pursuant to this subsection. The commission shall not release any portion of the lobbyist report if the accuracy of the report has been questioned pursuant to subsection 10 of this section unless it is conspicuously marked "Under Review".

12. Each lobbyist or lobbyist principal by whom the lobbyist was employed, or in whose behalf the lobbyist acted, shall provide a general description of the proposed legislation or action by the executive branch or judicial branch which the lobbyist or lobbyist principal supported or opposed.

This information shall be supplied to the commission on March fifteenth and May thirtieth of each year.

13. The provisions of this section shall supersede any contradicting ordinances or charter provisions.

115.124. 1. Notwithstanding any other law to the contrary, in a nonpartisan election in any political subdivision or special district except for municipal [and board of trustees of community college districts] elections, if the notice provided for in subsection 5 of section 115.127 has been published in at least one newspaper of general circulation in the district, and if the number of candidates who have filed for a particular office is equal to the number of positions in that office to be filled by the election, no election shall be held for such office, and the candidates shall assume the responsibilities of their offices at the same time and in the same manner as if they had been elected. Notwithstanding any other provision of law to the contrary, if at any election the number of candidates filing for a particular

office exceeds the number of positions to be filled at such election, the election authority shall hold the election as scheduled, even if a sufficient number of candidates withdraw from such contest for that office so that the number of candidates remaining after the filing deadline is equal to the number of positions to be filled.

2. The election authority or political subdivision responsible for the oversight of the filing of candidates in any nonpartisan election in any political subdivision or special district shall clearly designate where candidates shall form a line to effectuate such filings and determine the order of such filings; except that, in the case of candidates who file a declaration of candidacy with the election authority or political subdivision prior to 5:00 p.m. on the first day for filing, the election authority or political subdivision may determine by random drawing the order in which such candidates' names shall appear on the ballot. If a drawing is conducted pursuant to this subsection, it shall be conducted so that each candidate may draw a number at random at the time of filing. If such drawing is conducted, the election authority or political subdivision shall record the number drawn with the candidate's declaration of candidacy. If such drawing is conducted, the names of candidates filing on the first day of filing for each office on each ballot shall be listed in ascending order of the numbers so drawn.

135.084. Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants may, through the adoption of an ordinance, allow for the deferral of increases in property tax liability and

interest thereon in excess of the property tax liability for 2004 for homestead property, as that term is defined in section 135.010, RSMo, that is located in such county and owned and occupied by an individual or individuals age sixty-five and older. Such county may, by adoption of an ordinance, place such requirements upon the deferral of real property taxes as its governing body deems appropriate. Through an annual appropriation made by such county and upon determining the amount of deferred taxes on tax-deferred property for the tax year, the county shall pay to the respective political subdivisions levying a tax upon real property located within or partially within the county and, with regard to constitutionally dedicated real property taxes, to state an amount equivalent to the deferred taxes owed to the political subdivisions and the state. A county allowing for the deferral of real property taxes may accrue interest upon the amount of deferred taxes in the same manner and rate as provided under section 32.065, RSMo. Any taxpayer who defers increases in property tax liability under this section shall be ineligible to receive the senior citizen property tax credit or the homestead preservation tax credit for any year in which the increase in property tax liability is deferred or remains unpaid.

137.055. 1. After the assessor's book of each county, except in the city of St. Louis, shall be corrected and adjusted according to law, but not later than September twentieth, of each year, the county governing body shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum,

and the same to be entered in the proper columns in the tax book.

2. Prior to fixing the rate of taxes, as provided in this section, the county governing body shall hold a public hearing on the proposed rate of taxes. A notice stating the time and place for the hearing shall be published in at least one newspaper qualified under the laws of Missouri of general circulation in the county at least seven days prior to the date of the hearing. The notice shall include the aggregate assessed valuation by category of real, total personal and other tangible property in the county as entered in the tax book for the fiscal year for which the tax is to be levied, the aggregate assessed valuation by category of real, total personal and other tangible property in the county for the preceding taxable year, the required sums to be raised from the property tax for each purpose for which the county levies taxes as approved in the budget adopted under chapter 50, RSMo, [and] the proposed rate of taxes which will produce substantially the same revenues as required by the budget, and the increase in tax revenue realized due to an increase in assessed value as a result of new construction and improvement, and the increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted. Failure of any taxpayer to appear at said hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this subsection absolves county governing bodies of responsibilities under section 137.073 nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

137.106. 1. This section may be known and may be cited as "The Missouri Homestead Preservation Act".

2. As used in this section, the following terms shall mean:

(1) "Department", the department of revenue;

(2) "Director", the director of revenue;

(3) "Disabled", as such term is defined in section 135.010, RSMo;

(4) "Eligible owner", any individual owner of property who is sixty-five years old or older as of January first of the tax year in which the individual is claiming the credit or who is disabled, and who had an income of equal to or less than the maximum upper limit in the year prior to completing an application pursuant to [subsection 4 of] this section; or

_____ (a) In the case of a married couple owning property either jointly or as tenants by the entirety, or where only one spouse owns the property, such couple shall be considered an eligible taxpayer if both spouses have reached the age of sixty-five or if one spouse is disabled, or if one spouse is at least sixty-five years old and the other spouse is at least sixty years old, and the combined income of the couple in the year prior to completing an application pursuant to [subsection 4 of] this section did not exceed the maximum upper limit; or

_____ (b) In the case of joint ownership by unmarried persons or ownership by tenancy in common by two or more unmarried persons, such owners shall be considered an eligible owner if each person with an ownership interest individually satisfies the eligibility requirements for an individual eligible owner under this section and the combined income of all individuals with an interest in

the property is equal to or less than the maximum upper limit in the year prior to completing an application under this section.

If any individual with an ownership interest in the property fails to satisfy the eligibility requirements of an individual eligible owner or if the combined income of all individuals with interest in the property exceeds the maximum upper limit, then all individuals with an ownership interest in such property shall be deemed ineligible owners regardless of such other individual's ability to individually meet the eligibility requirements; or

_____ (c) In the case of property held in trust, the eligible owner and recipient of the tax credit shall be the trust itself provided the previous owner of the homestead or the previous owner's spouse: is the settlor of the trust with respect to the homestead; currently resides in such homestead; and but for the transfer of such property would have satisfied the age, ownership, and maximum upper limit requirements for income as defined in subdivisions (7) and (8) of this subsection; no individual shall be an eligible owner if the individual has not paid their property tax liability, if any, in full by the payment due date in any of the three prior tax years, except that a late payment of a property tax liability in any prior year shall not disqualify a potential eligible owner if such owner paid in full the tax liability and any and all penalties, additions and interest that arose as a result of such late payment; no individual shall be an eligible owner if such person filed a valid claim for the senior citizens property tax relief credit pursuant to sections 135.010 to 135.035, RSMo;

(5) "Homestead", as such term is defined pursuant to

section 135.010, RSMo, except as limited by provisions of this section to the contrary. No property shall be considered a homestead if such property was improved since the most recent annual assessment by more than five percent of the prior year appraised value, except where an eligible owner of the property has made such improvements to accommodate a disabled person;

(6) "Homestead exemption limit", a percentage increase, rounded to the nearest hundredth of a percent, which shall be equal to the percentage increase to tax liability, not including improvements, of a homestead from one tax year to the next that exceeds a certain percentage set pursuant to subsection 10 of this section. For applications filed in 2005 or 2006, the homestead exemption limit shall be based on the increase to tax liability from 2004 to 2005. For applications filed between April 1, 2005, and September 30, 2006, an eligible owner, who otherwise satisfied the requirements of this section, shall not apply for the homestead exemption credit more than once during such period. For applications filed after 2006, the homestead exemption limit shall be based on the increase to tax liability from two years prior to application to the year immediately prior to application;

(7) "Income", federal adjusted gross income, and in the case of ownership of the homestead by trust, the income of the settlor applicant shall be imputed to the income of the trust for purposes of determining eligibility with regards to the maximum upper limit;

(8) "Maximum upper limit", in the calendar year 2005, the income sum of seventy thousand dollars; in each successive

calendar year this amount shall be raised by the incremental increase in the general price level, as defined pursuant to article X, section 17 of the Missouri Constitution.

3. Pursuant to article X, section 6(a) of the Constitution of Missouri, if in the prior tax year, the property tax liability on any parcel of subclass (1) real property increased by more than the homestead exemption limit, without regard for any prior credit received due to the provisions of this section, then any eligible owner of the property shall receive a homestead exemption credit to be applied in the current tax year property tax liability to offset the prior year increase to tax liability that exceeds the homestead exemption limit, except as eligibility for the credit is limited by the provisions of this section. The amount of the credit shall be listed separately on each taxpayer's tax bill for the current tax year, or on a document enclosed with the taxpayer's bill. The homestead exemption credit shall not affect the process of setting the tax rate as required pursuant to article X, section 22 of the Constitution of Missouri and section 137.073 in any prior, current, or subsequent tax year.

4. If application is made in 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application through their local assessor's office. Applications may be completed between April first and September thirtieth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on

forms provided to the assessor's office by the department. Forms also shall be made available on the department's Internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:

- (1) To the applicant's age;
- (2) That the applicant's prior year income was less than the maximum upper limit;
- (3) To the address of the homestead property; and
- (4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the prior year appraised value.

The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the two prior tax years.

5. If application is made in 2005, the assessor, upon request for an application, shall:

- (1) Certify the parcel number and owner of record as of January first of the homestead, including verification of the acreage classified as residential on the assessor's property record card;
- (2) Obtain appropriate prior tax year levy codes for each homestead from the county clerks for inclusion on the form;
- (3) Record on the application the assessed valuation of the homestead for the current tax year, and any new construction or improvements for the current tax year; and
- (4) Sign the application, certifying the accuracy of the

assessor's entries.

6. If application is made after 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application. Applications may be completed between April first and ~~September thirtieth~~ October fifteenth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on forms provided by the department. Forms also shall be made available on the department's Internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:

- (1) To the applicant's age;
- (2) That the applicant's prior year income was less than the maximum upper limit;
- (3) To the address of the homestead property;
- (4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the prior year appraised value; and
- (5) The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the three prior tax years.

7. Each applicant shall send the application to the department by September thirtieth of each year for the taxpayer to be eligible for the homestead exemption credit in the tax year

next following the calendar year in which the application was completed.

8. If application is made in 2005, upon receipt of the applications, the department shall calculate the tax liability, adjusted to exclude new construction or improvements verify compliance with the maximum income limit, verify the age of the applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant has also filed a valid application for the senior citizens property tax credit, pursuant to sections 135.010 to 135.035, RSMo. Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit, and provide a list of all verified eligible owners to the county collectors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county collectors or county clerks in counties with a township form of government shall provide a list to the department of any verified eligible owners who failed to pay the property tax due for the tax year that ended immediately prior. Such eligible owners shall be disqualified from receiving the credit in the current tax year.

9. If application is made after 2005, upon receipt of the applications, the department shall calculate the tax liability, verify compliance with the maximum income limit, verify the age of the applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant also has filed a

valid application for the senior citizens property tax credit under sections 135.010 to 135.035, RSMo. Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit and provide a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county assessors shall provide a list to the department of any verified eligible owners who made improvements not for accommodation of a disability to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, such eligible owners shall be disqualified from receiving the credit in the current tax year.

10. The director shall calculate the level of appropriation necessary to set the homestead exemption limit at five percent when based on a year of general reassessment or at two and one-half percent when based on a year without general reassessment for the homesteads of all verified eligible owners, and provide such calculation to the speaker of the house of representatives, the president pro tempore of the senate, and the director of the office of budget and planning in the office of administration by January thirty-first of each year.

11. For applications made in 2005, the general assembly shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall, by July thirty-first of such year, set the homestead exemption limit. The limit shall be a single,

statewide percentage increase to tax liability, rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified eligible owners who applied for the homestead exemption credit in the immediately prior tax year, would cause all but one-quarter of one percent of the amount of the appropriation, minus any withholding by the governor, to be distributed during that fiscal year. The remaining one-quarter of one percent shall be distributed to the county assessment funds of each county on a proportional basis, based on the number of eligible owners in each county; such one-quarter percent distribution shall be delineated in any such appropriation as a separate line item in the total appropriation. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

12. After setting the homestead exemption limit for applications made in 2005, the director shall apply the limit to the homestead of each verified eligible owner and calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation and

assessment fund allocation to the county collector's funds of each county or the treasurer ex officio collector's fund in counties with a township form of government where recipients of the homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued, plus the one-quarter of one percent distribution for the county assessment funds. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section plus the one-quarter of one percent distribution for the county assessment funds. Funds, at the direction of the county collector or the treasurer ex officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or the treasurer ex officio collector's fund or may be sent by mail to the collector of a county, or the treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued. In counties with a township form of government, the county clerk shall provide the treasurer ex officio collector a summary of the homestead exemption credit for each township for the purpose of distributing the total homestead exemption credit to each township collector in a particular county.

13. If, in any given year after 2005, the general assembly shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall, by July thirty-first of such year, set the homestead exemption limit. The limit shall be a single, statewide percentage increase to tax liability, rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified eligible owners who applied for the homestead exemption credit in the immediately prior tax year, would cause all of the amount of the appropriation, minus any withholding by the governor, to be distributed during that fiscal year. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

14. After setting the homestead exemption limit for applications made after 2005, the director shall apply the limit to the homestead of each verified eligible owner and calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation to the county collector's fund of each county where recipients of the

homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section. Funds, at the direction of the collector of the county or treasurer ex officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or may be sent by mail to the collector of a county, or treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued.

15. The department shall promulgate rules for implementation of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking

authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void. Any rule promulgated by the department shall in no way impact, affect, interrupt, or interfere with the performance of the required statutory duties of any county elected official, more particularly including the county collector when performing such duties as deemed necessary for the distribution of any homestead appropriation and the distribution of all other real and personal property taxes.

16. In the event that an eligible owner dies or transfers ownership of the property after the homestead exemption limit has been set in any given year, but prior to January first of the year in which the credit would otherwise be applied, the credit shall be void and any corresponding moneys, pursuant to subsection 12 of this section, shall lapse to the state to be credited to the general revenue fund. In the event the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government determines prior to issuing the credit that the individual is not an eligible owner because the individual did not pay the prior three years' property tax liability in full, the credit shall be void and any corresponding moneys, under subsection 11 of this section, shall lapse to the state to be credited to the general revenue fund.

17. This section shall apply to all tax years beginning on or after January 1, 2005. This subsection shall become effective June 28, 2004.

18. In accordance with the provisions of sections 23.250 to 23.298, RSMo, and unless otherwise authorized pursuant to section 23.253, RSMo:

(1) Any new program authorized under the provisions of this section shall automatically sunset six years after the effective date of this section; and

(2) This section shall terminate on September first of the year following the year in which any new program authorized under this section is sunset, and the revisor of statutes shall designate such sections and this section in a revision bill for repeal.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the

office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer,

computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the

following [percents] percentages of their true value in money:

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

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

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

(5) Poultry, twelve percent; and

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

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

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

- (1) For real property in subclass (1), nineteen percent;
- (2) For real property in subclass (2), twelve percent; and
- (3) For real property in subclass (3), thirty-two percent.

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

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

8. Any amount of tax due and owing based on the assessment

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

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

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

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the

property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

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

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

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

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

second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by this act, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

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

137.390. After the assessor's book shall be corrected and adjusted according to law, but not later than [August tenth] September twentieth of each year, the county commission shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and the same shall be entered in proper columns in the tax book.

139.031. 1. Any taxpayer, upon total payment of the current tax bill, may protest all or any part of any current

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

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

3. No action against the collector shall be commenced by any taxpayer who has, for the current tax year in issue, filed with the state tax commission a timely and proper appeal of the

protested taxes. Such taxpayer shall notify the collector of the appeal in the written statement required by subsection 1 of this section. The taxes so protested shall be impounded in a separate fund and the commission may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector to release and disburse all or any part of such taxes in its decision and order issued pursuant to chapter 138, RSMo.

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

5. All the county collectors of taxes, and the collector of taxes in any city not within a county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax liability in the following taxable year and subsequent consecutive taxable years until the taxpayer has received credit in full for any real or personal property tax mistakenly or erroneously levied against the taxpayer and collected in whole or in part by the collector. Such application shall be filed within three years after the tax is mistakenly or erroneously paid. The governing body, or other appropriate body or official of the county or city not within a county, shall make

available to the collector funds necessary to make refunds under this subsection by issuing warrants upon the fund to which the mistaken or erroneous payment has been credited, or otherwise.

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

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

8. Any taxing authority may make a request to the county collector to be notified of current taxes paid under protest. Such request shall be in writing and submitted on or before [March] February first next following the delinquent date of current taxes paid under protest, the county collector shall [notify any] provide that information on or before March first of the same year to the requesting taxing authority of the taxes paid under protest which would be received by such taxing authority if the funds were not the subject of a protest. Any taxing authority may apply to the circuit court of the county or city not within a county in which a collector has impounded protested taxes under this section and, upon a satisfactory showing that such taxing authority would receive such impounded tax funds if they were not the subject of a protest and that such

taxing authority has the financial ability and legal capacity to repay such impounded tax funds in the event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall order, pendente lite, the disbursal of all or any part of such impounded tax funds to such taxing authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer. In the event that any protested tax funds refunded to a taxpayer were disbursed to a taxing authority under this subsection instead of being held and invested by the collector under subsection 7 of this section, such taxing authority shall pay the taxpayer entitled to the refund of such protested taxes the same amount of interest, as determined by the circuit court having jurisdiction in the matter, such protested taxes would have earned if they had been held and invested by the collector.

9. No appeal filed shall stay any order of refund, but the decision filed by any court of last review modifying the circuit court's or state tax commission's determination pertaining to the amount of refund shall be binding on the parties, and the decision rendered shall be complied with by the party affected by any modification within ninety days of the date of such decision. No taxpayer shall receive any interest on any additional award of refund, and the collector shall not receive any interest on any ordered return of refund in whole or in part.

162.441. 1. If any school district desires to be attached to one or more adjacent seven-director school districts for school purposes, upon the receipt of a petition setting forth

such fact, signed either by voters of the district equal in number to ten percent of those voting in the last school election at which school board members were elected or by a majority of the voters of the district, whichever is the lesser, but in no event less than fifty voters, the school board of the district desiring to be so attached shall submit the question to the voters.

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

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

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

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

5. If a majority of the votes cast in the district proposing annexation favor annexation, the secretary shall certify the fact, with a copy of the record, to the board of the district and to the boards of the districts to which annexation is proposed; whereupon the boards of the seven-director districts to which annexation is proposed shall meet to consider the advisability of receiving the district or a portion thereof, and if a majority of all the members of each board favor annexation,

the boundary lines of the seven-director school districts from the effective date shall be changed to include the district, and the board shall immediately notify the secretary of the district which has been annexed of its action.

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

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

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

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

4. If there is any school property, the ownership of which is vested in the district, that is no longer required for the use of the district, the board, by an affirmative vote of a majority of the whole board, may authorize and direct the sale or lease of the property, except that, property outside the boundaries of the

school district may not be leased. Real property may be sold or leased by listing the property with one or more real estate brokers licensed by the state of Missouri and paying a commission upon such sale or lease. Real property not sold or leased through a real estate broker and all personal property, unless sold or leased to a public institution of higher education, shall be sold or leased to the highest bidder. If real property is not sold or leased through a real estate broker, notice that the board is holding the property for sale or offering it for lease shall be given by publication in a newspaper within the county in which all or a part of the district is located which has general circulation within the district, once a week for two consecutive weeks, the last publication to be at least seven days prior to the sale or lease of the property; except that, any real or personal school property may be sold or leased to a city, state agency, municipal corporation, or other governmental subdivision of the state located within the boundaries of the district, for public uses and purposes, by the giving of public notice as herein provided and at such sum as may be agreed upon between the school district and the city, state agency, municipal corporation, or other governmental subdivision of the state. The lease or deed of conveyance shall be executed by the president and attested by the secretary of the board. If the district has a seal, it shall be affixed to the deed or lease. The proceeds derived from the sale of real property or nonrealty by districts identified as financially stressed pursuant to section 161.520, RSMo, shall, [until July 1, 1998, be placed to the credit of the incidental fund or the capital projects fund of the district,

with notice of any such sale to be included in the budget and education plan submitted to the department of elementary and secondary education, and,] on and after July 1, 1998, [any such proceeds shall] be placed to the credit of the capital projects fund. The proceeds from the sale of real property or nonrealty and from leases, by any other district, shall be placed to the credit of the capital projects fund.

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

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

[6.] 7. Other provisions of this section to the contrary notwithstanding, bids for the purchase of any building constructed by students as part of an approved vocational education 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 elected on or after January 1, 2007, shall attend and complete an educational seminar or conference or other suitable training on the role and duties of a board member of an ambulance district. The training required under this section shall be offered by a statewide association organized for the benefit of ambulance districts or be approved by the state advisory council on emergency medical services. Such training shall include, at a minimum:

(a) Information relating to the roles and duties of an ambulance district director;

(b) A review of all state statutes and regulations relevant to ambulance districts;

(c) State ethics laws;

(d) State sunshine laws, chapter 610, RSMo;

(e) Financial and fiduciary responsibility;

(f) State laws relating to the setting of tax rates; and

(g) State laws relating to revenue limitations.

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

193.065. The state registrar may appoint local registrars, each of whom shall be a person employed by an official county or city health agency except as otherwise herein provided. Each local registrar shall be authorized under the provisions of section 193.255 and subsection 2 of section 193.265 to issue

certifications of death records. A local registrar, with the approval of the state registrar, may appoint deputies to carry out some or all of the responsibilities of the local registrar as provided in sections 193.005 to 193.325 or the regulations promulgated pursuant thereto. The local registrars shall immediately report to the state registrar violations of sections 193.005 to 193.325 or the regulations promulgated pursuant thereto. In any city not within a county, the state registrar shall appoint the recorder of deeds for such city as the local registrar.

206.090. 1. After the hospital district has been declared organized, the declaring county commission shall divide the district into six election districts as equal in population as possible, and shall by lot number the districts from one to six inclusive. The county commission shall cause an election to be held in the hospital district within ninety days after the order establishing the hospital district to elect hospital district directors. Each voter shall vote for six directors, one from each district, except in any county of the third classification without a township form of government and with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, each voter shall vote for one director from the hospital election district in which the voter resides. Directors shall serve a term of six years or a lesser term of years as may be established by the county commission. If directors are to serve a term of six years, the initial term of the director elected from district number one shall serve a term of one year, the director elected from district number two shall serve a term

of two years, the director elected from district number three shall serve a term of three years, the director elected from district number four shall serve a term of four years, the director elected from district number five shall serve a term of five years, and the director elected from district number six shall serve a term of six years; thereafter, the terms of all directors shall be six years. If the county commission chooses to establish a term of office of less than six years, the initial election of directors shall be done in a manner established by the county commission. All directors shall serve until their successors are elected and qualified. Any vacancy shall be filled by the remaining members of the board of directors who shall appoint a person to serve as director until the next municipal election.

2. Candidates for director of the hospital district shall be citizens of the United States, voters of the hospital district who have resided within the state for one year next preceding the election and who are at least thirty years of age. All candidates shall file their declaration of candidacy with the county commission calling the election for the organizational election, and for subsequent elections, with the secretary of the board of directors of the district.

3. Notwithstanding any other provisions of law, if the number of candidates for office of director is no greater than the number of directors to be elected, no election shall be held, and the candidates shall assume the responsibilities of their offices at the same time and in the same manner as if they had been elected.

4. Notwithstanding the provisions of subsections 1 to 3 of this section, after the formation of the hospital district, the hospital board of directors, by a majority vote of the directors with the consent of a majority of the county commission on an order of record, may abolish the six hospital districts' election districts and cause the hospital district directors to be elected from the hospital district at large. Upon opting to elect the hospital district directors at large, the then serving hospital district directors shall continue to serve the remainder of their terms and any vacancies on the board, after the date of such option, shall be filled by an election conducted at large in the district.

228.040. When the petition required by section 228.020 is presented, and upon proof of notice having been given as required in section 228.030, if no remonstrance is filed and if the petitioners give the right-of-way for the proposed road or pay into the county treasury an amount of money equal to the whole amount of damages claimed by landowners through whose land the proposed road would run, the county commission[, without discretion to do otherwise, must] may open said road if the commission determines that it is in the public interest of the county, and thereupon the commission shall proceed as in sections 228.010 to 228.190 provided 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 commission, and have been used as public highways for a period of ten years or more, shall be deemed legally established public roads; and all roads that

have been used as such by the public for ten years continuously, and upon which there shall have been expended public money or labor for such period, shall be deemed legally established roads; and nonuse by the public for five years continuously of any public road shall be deemed an abandonment and vacation of the same.

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

230.220. 1. In each county adopting it, the county highway commission established by sections 230.200 to 230.260 shall be composed of the three commissioners of the county commission and one person elected from the unincorporated area of each of the two county commission districts. Except that the presiding commissioner and one of the associate commissioners by process of election may reside in the same township, not more than one member of the county highway commission shall be a resident of the same township of the county. The county commission shall designate one county commission district as district A and the other as district B. The member of the county highway commission first elected from district A shall serve a term of two years.

The member first elected from district B shall serve a term of four years. Upon the expiration of the term of each such member, his successors shall be elected for a term of four years. The commissioners of the county commission shall serve as members of the county highway commission during their term as county commissioners.

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

3. Members of the county highway commission [shall receive as compensation for their services fifteen dollars per day for the first meeting each month and five dollars for each meeting thereafter during the month. The members shall also receive a mileage allowance of eight cents per mile actually and necessarily traveled in the performance of their duties.] who are

not also members of the county's governing body shall serve without compensation, except that an attendance fee may be paid to such members in an amount per meeting, as set by the county's governing body. Said members may also receive a mileage allowance for miles actually and necessarily traveled in the performance of their duties, in the same amount per mile received by the members of the county's governing body. The compensation and mileage allowance of the members of the commission shall be paid out of the road and bridge fund of the county.

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

247.040. 1. Proceedings for the formation of a public water supply district shall be substantially as follows: a petition in duplicate describing the proposed boundaries of the district sought to be formed, accompanied by a plat of the proposed district, shall be filed with the clerk of the circuit court of the county wherein the proposed district is situate, or with the clerk of the circuit court of the county having the largest acreage proposed to be included in the proposed district, in the event that the proposed district embraces lands in more than one county. Such petition, in addition to such boundary description, shall set forth an estimate of the number of customers of the proposed district, the necessity for the formation of the district, the probable cost of the improvement, an approximation of the assessed valuation of taxable property within the district and such other information as may be useful

to the court in determining whether or not the petition should be granted and a decree of incorporation entered. Such petition shall be accompanied by a cash deposit of fifty dollars as an advancement of the costs of the proceeding, and the petition shall be signed by not less than fifty voters or owners of real property within the proposed district and shall pray for the incorporation of the territory therein described into a public water supply district. The petition shall be verified by at least one of the signers of the petition, including a statement confirming that service has been made by certified mail to the city manager or the business office of any municipality with boundaries located not more than one mile from any boundary of the proposed district.

2. Upon the filing of the petition, the same shall be presented to the circuit court, and such court shall fix a date for a hearing on such petition, as herein provided for. Thereupon the clerk of the court shall give notice of the filing of the petition in some newspaper of general circulation in the county in which the proceedings are pending, and if the district extends into any other county or counties, such notice shall also be published in some newspaper of general circulation in such other county or counties. The notice shall contain a description of the proposed boundary lines of the district and the general purposes of the petition, and shall set forth the date fixed for the hearing on the petition, which shall not be less than seven nor more than twenty-one days after the date of the last publication of the notice and shall be on some regular judicial day of the court wherein the petition is pending. Such notice

shall be signed by the clerk of the circuit court and shall be published in three successive issues of a weekly newspaper or in a daily newspaper once a week for three consecutive weeks.

3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.

4. Exceptions to the formation of a district, or to the boundaries outlined in the petition for the incorporation thereof, may be made by any voter or owner of real property in the proposed district or by any municipality with boundaries located not more than one mile from any boundary of the proposed district; provided, such exceptions are filed not less than five days prior to the date set for the hearing on the petition. Such exceptions shall specify the grounds upon which the exceptions are being made. If any such exceptions be filed, the court shall take them into consideration in passing upon the petition and shall also consider the evidence in support of the petition and in support of the exceptions made. Should the court find that the petition should be granted but that changes should be made in the boundary lines, it shall make such changes in the boundary lines as set forth in the petition as to the court may seem meet and proper, and thereupon enter its decree of incorporation, with such boundaries as changed.

5. Should the court find that it would not be to the public interest to form such a district, the petition shall be dismissed at the costs of the petitioners. If, however, the court should find in favor of the formation of such district, the court shall enter its decree of incorporation, setting forth the boundaries

of the proposed district as determined by the court pursuant to the aforesaid hearing. The decree of incorporation shall also divide the district into five subdistricts and shall fix their boundary lines, all of which subdistricts shall [have approximately the same area and shall] be numbered, shall comprise compact and contiguous territory, and shall contain, as nearly as possible, an equal number of inhabitants. Not later than ninety days following the publication of the decennial census, the subdistricts shall be reapportioned as necessary. The decree shall further contain an appointment of one voter from each of such subdistricts, to constitute the first board of directors of the district. No two members of such board so appointed or hereafter elected or appointed shall reside in the same subdistrict, except as provided in section 247.060. If no qualified person who lives in the subdistrict is willing to serve on the board, the court may appoint, or the voters may elect, an otherwise qualified person who lives in the district but not in the subdistrict. The court shall designate two of such directors so appointed to serve for a term of two years and one to serve for a term of one year. And the directors thus appointed by the court shall serve for the terms thus designated and until their successors shall have been appointed or elected as herein provided. The decree shall further designate the name and number of the district by which it shall hereafter be officially known.

6. The decree of incorporation shall not become final and conclusive until it shall have been submitted to the voters residing within the boundaries described in such decree and until it shall have been assented to by a majority of the voters as

provided in subsection 9 of this section or by two-thirds of the voters of the district voting on the proposition. The decree shall provide for the submission of the question and shall fix the date thereof. The returns shall be certified by the judges and clerks of election to the circuit court having jurisdiction in the case and the court shall thereupon enter its order canvassing the returns and declaring the result of such election.

7. If, upon canvass and declaration, it is found and determined that the question shall have been assented to by a majority of two-thirds of the voters of the district voting on such proposition, then the court shall, in such order declaring the result of the election, enter a further order declaring the decree of incorporation to be final and conclusive. In the event, however, that the court should find that the question had not been assented to by the majority above required, the court shall enter a further order declaring such decree of incorporation to be void and of no effect. No appeal shall lie from any such decree of incorporation nor from any of the aforesaid orders. In the event that the court declares the decree of incorporation to be final, as herein provided for, the clerk of the circuit court shall file certified copies of such decree of incorporation and of such final order with the secretary of state of the state of Missouri, and with the recorder of deeds of the county or counties in which the district is situate and with the clerk of the county commission of the county or counties in which the district is situate.

8. The costs incurred in the formation of the district shall be taxed to the district, if the district be incorporated,

otherwise against the petitioners.

9. If petitioners seeking formation of a public water supply district specify in their petition that the district to be organized shall be organized without authority to issue general obligation bonds, then the decrees relating to the formation of the district shall recite that the district shall not have authority to issue general obligation bonds and the vote required for such a decree of incorporation to become final and conclusive shall be a simple majority of the voters of the district voting on such proposition.

250.140. 1. Sewerage services, water services, or water and sewerage services combined shall be deemed to be furnished to both the occupant and owner of the premises receiving such service and, except as otherwise provided in subsection 2 of this section, the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247, RSMo, rendering such services shall have power to sue the occupant or owner, or both, of such real estate in a civil action to recover any sums due for such services less any deposit that is held by the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247, RSMo, for such services, plus a reasonable attorney's fee to be fixed by the court.

2. When the occupant is delinquent in payment for thirty days, the city, town, village, sewer district, or water supply district shall make a good faith effort to notify the owner of the premises receiving such service of the delinquency and the amount thereof. Notwithstanding any other provision of this

section to the contrary, when an occupant is delinquent more than ninety days, the owner shall not be liable for sums due for more than ninety days of service; provided, however, that in any city not within a county and any home rule city with more than four hundred thousand inhabitants and located in more than one county, [until January 1, 2007,] when an occupant is delinquent more than one hundred twenty days the owner shall not be liable for sums due for more than one hundred twenty days of service[, and after January 1, 2007, when an occupant is delinquent more than ninety days the owner shall not be liable for sums due for more than ninety days]. Any notice of termination of service shall be sent to both the occupant and owner of the premises receiving such service.

3. The provisions of this section shall apply only to residences that have their own private water and sewer lines. In instances where several residences share a common water or sewer line, the owner of the real property upon which the residences sit shall be liable for water and sewer expenses.

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

5. The provisions of this section shall not apply to unapplied-for utility services. As used in this subsection, "unapplied-for utility services" means services requiring application by the property owner and acceptance of such application by the utility prior to the establishment of an account. The property owner is billed directly for the services

provided, and as a result, any delinquent payment of a bill becomes the responsibility of the property owner rather than the occupant.

260.830. 1. Any county of the third classification or any county of the second classification with more than forty-eight thousand two hundred but less than forty-eight thousand three hundred inhabitants or any county of the fourth classification with more than forty-eight thousand two hundred but less than forty-eight thousand three hundred inhabitants or 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, by a majority vote of its governing body, impose a landfill fee pursuant to this section and section 260.831, for the benefit of the county. No order or ordinance enacted pursuant to the authority granted by this section shall be effective unless the governing body of the county submits to the qualified voters of the county, at a public election, a proposal to authorize the governing body of the county to impose a fee under the provisions of this section. The ballot of submission shall be in substantially the following form:

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

G YES

G NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order or ordinance and any amendments thereto shall become

effective on the first day of the calendar quarter immediately after such election results are certified. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the fee authorized by this section unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose such fee, and the proposal is approved by a majority of the qualified voters voting thereon. If an economic development authority does not exist in a county at the time that a landfill fee is adopted by such county under this section, then the governing body of such county shall establish an economic development authority in the county.

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

260.831. 1. Each operator of a solid waste sanitary or demolition landfill in any county wherein a landfill fee has been approved by the voters pursuant to section 260.830 shall collect a charge equal to the charge authorized by the voters in such election, not to exceed one dollar and fifty cents per ton or its volumetric equivalent of solid waste accepted. Such fee shall be collected in addition to any fee authorized or imposed pursuant to the provisions of section 260.330, and shall be paid to such operator by all political subdivisions, municipalities, corporations, entities or persons disposing of solid waste or

demolition waste, whether pursuant to contract or otherwise, and notwithstanding that any such contract may provide for collection, transportation and disposal of such waste at a fixed fee. Any such contract providing for collections, transportation and disposal of such waste at a fixed fee which is in force on August 28, [2003] 2006, shall be renegotiated by the parties to the contract to include the additional fee imposed by this section. Each such operator shall submit the charge, less collection costs, to the governing body of the county, which shall dedicate such funds for use by the industrial development authority within the county and such funds shall be used by the county commission or authority for economic development within the county. Collection costs shall be the same as established by the department of natural resources pursuant to section 260.330, and shall not exceed two percent of the amount collected pursuant to this section.

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

charge to the governing body.

311.070. 1. Distillers, wholesalers, winemakers, brewers or their employees, officers or agents shall not, except as provided in this section, directly or indirectly, have any financial interest in the retail business for sale of intoxicating liquors, and shall not, except as provided in this section, directly or indirectly, loan, give away or furnish equipment, money, credit or property of any kind, except ordinary commercial credit for liquors sold to such retail dealers. However, notwithstanding any other provision of this chapter to the contrary, for the purpose of the promotion of tourism, a distiller whose manufacturing establishment is located within this state may apply for and the supervisor of liquor control may issue a license to sell intoxicating liquor, as in this chapter defined, by the drink at retail for consumption on the premises where sold; and provided further that the premises so licensed shall be in close proximity to the distillery and may remain open between the hours of 6:00 a.m. and midnight, Monday through Saturday and between the hours of 11:00 a.m. and 9:00 p.m., Sunday. The authority for the collection of fees by cities and counties as provided in section 311.220, and all other laws and regulations relating to the sale of liquor by the drink for consumption on the premises where sold, shall apply to the holder of a license issued under the provisions of this section in the same manner as they apply to establishments licensed under the provisions of section 311.085, 311.090, or 311.095.

2. Any distiller, wholesaler, winemaker or brewer who shall violate the provisions of subsection 1 of this section, or permit

his employees, officers or agents to do so, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished as follows:

(1) For the first offense, by a fine of one thousand dollars;

(2) For a second offense, by a fine of five thousand dollars; and

(3) For a third or subsequent offense, by a fine of ten thousand dollars or the license of such person shall be revoked.

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

(1) "Consumer advertising specialties", advertising items that are designed to be carried away by the consumer, such items include, but are not limited to: trading stamps, nonalcoholic mixers, pouring racks, ash trays, bottle or can openers, cork screws, shopping bags, matches, printed recipes, pamphlets, cards, leaflets, blotters, postcards, pencils, shirts, caps and visors;

(2) "Equipment and supplies", glassware (or similar containers made of other material), dispensing accessories, carbon dioxide (and other gasses used in dispensing equipment) or ice. "Dispensing accessories" include standards, faucets, cold plates, rods, vents, taps, tap standards, hoses, washers, couplings, gas gauges, vent tongues, shanks, and check valves;

(3) "Point-of-sale advertising materials", advertising items designed to be used within a retail business establishment to attract consumer attention to the products of a distiller, wholesaler, winemaker or brewer. Such materials include, but are not limited to: posters, placards, designs, inside signs

(electric, mechanical or otherwise), window decorations, trays, coasters, mats, menu cards, meal checks, paper napkins, foam scrapers, back bar mats, thermometers, clocks, calendars and alcoholic beverage lists or menus;

(4) "Product display", wine racks, bins, barrels, casks, shelving or similar items the primary function of which is to hold and display consumer products;

(5) "Promotion", an advertising and publicity campaign to further the acceptance and sale of the merchandise or products of a distiller, wholesaler, winemaker or brewer.

4. Notwithstanding other provisions contained herein, the distiller, wholesaler, winemaker or brewer, or their employees, officers or agents may engage in the following activities with a retail licensee licensed pursuant to this chapter or chapter 312, RSMo:

(1) The distiller, wholesaler, winemaker or brewer may give or sell product displays to a retail business if all of the following requirements are met:

(a) The total value of all product displays given or sold to a retail business shall not exceed three hundred dollars per brand at any one time in any one retail outlet. There shall be no combining or pooling of the three hundred dollar limits to provide a retail business a product display in excess of three hundred dollars per brand. The value of a product display is the actual cost to the distiller, wholesaler, winemaker or brewer who initially purchased such product display. Transportation and installation costs shall be excluded;

(b) All product displays shall bear in a conspicuous manner

substantial advertising matter on the product or the name of the distiller, wholesaler, winemaker or brewer. The name and address of the retail business may appear on the product displays; and

(c) The giving or selling of product displays may be conditioned on the purchase of intoxicating beverages advertised on the displays by the retail business in a quantity necessary for the initial completion of the product display. No other condition shall be imposed by the distiller, wholesaler, winemaker or brewer on the retail business in order for such retail business to obtain the product display;

(2) Notwithstanding any provision of law to the contrary, the distiller, wholesaler, winemaker or brewer may give or sell any point-of-sale advertising materials and consumer advertising specialties to a retail business if all the following requirements are met:

(a) The total value of all point-of-sale advertising materials and consumer advertising specialties given or sold to a retail business shall not exceed five hundred dollars per year, per brand, per retail outlet. The value of point-of-sale advertising materials and consumer advertising specialties is the actual cost to the distiller, wholesaler, winemaker or brewer who initially purchased such item. Transportation and installation costs shall be excluded;

(b) All point-of-sale advertising materials and consumer advertising specialties shall bear in a conspicuous manner substantial advertising matter about the product or the name of the distiller, wholesaler, winemaker or brewer. The name, address and logos of the retail business may appear on the

point-of-sale advertising materials or the consumer advertising specialties; and

(c) The distiller, wholesaler, winemaker or brewer shall not directly or indirectly pay or credit the retail business for using or distributing the point-of-sale advertising materials or consumer advertising specialties or for any incidental expenses arising from their use or distribution;

(3) A malt beverage wholesaler or brewer may give a gift not to exceed a value of one thousand dollars per year, or sell something of value to a holder of a temporary permit as defined in section 311.482;

(4) The distiller, wholesaler, winemaker or brewer may sell equipment or supplies to a retail business if all the following requirements are met:

(a) The equipment and supplies shall be sold at a price not less than the cost to the distiller, wholesaler, winemaker or brewer who initially purchased such equipment and supplies; and

(b) The price charged for the equipment and supplies shall be collected in accordance with credit regulations as established in the code of state regulations;

(5) The distiller, wholesaler, winemaker or brewer may install dispensing accessories at the retail business establishment, which shall include for the purposes of intoxicating and nonintoxicating beer equipment to properly preserve and serve draught beer only and to facilitate the delivery to the retailer the brewers and wholesalers may lend, give, rent or sell and they may install or repair any of the following items or render to retail licensees any of the

following services: beer coils and coil cleaning, sleeves and wrappings, box couplings and draft arms, beer faucets and tap markers, beer and air hose, taps, vents and washers, gauges and regulators, beer and air distributors, beer line insulation, coil flush hose, couplings and bucket pumps; portable coil boxes, air pumps, blankets or other coverings for temporary wrappings of barrels, coil box overflow pipes, tilting platforms, bumper boards, skids, cellar ladders and ramps, angle irons, ice box grates, floor runways; and damage caused by any beer delivery excluding normal wear and tear and a complete record of equipment furnished and installed and repairs and service made or rendered must be kept by the brewer or wholesalers furnishing, making or rendering same for a period of not less than one year;

(6) The distiller, wholesaler, winemaker or brewer may furnish, give or sell coil cleaning service to a retailer of distilled spirits, wine or malt beverages;

(7) A wholesaler of intoxicating liquor may furnish or give and a retailer may accept a sample of distilled spirits or wine as long as the retailer has not previously purchased the brand from that wholesaler, if all the following requirements are met:

(a) The wholesaler may furnish or give not more than seven hundred fifty milliliters of any brand of distilled spirits and not more than seven hundred fifty milliliters of any brand of wine; if a particular product is not available in a size within the quantity limitations of this subsection, a wholesaler may furnish or give to a retailer the next larger size;

(b) The wholesaler shall keep a record of the name of the retailer and the quantity of each brand furnished or given to

such retailer;

(c) For the purposes of this subsection, no samples of intoxicating liquor provided to retailers shall be consumed on the premises nor shall any sample of intoxicating liquor be opened on the premises of the retailer except as provided by the retail license;

(d) For the purpose of this subsection, the word "brand" refers to differences in brand name of product or differences in nature of product; examples of different brands would be products having a difference in: brand name; class, type or kind designation; appellation of origin (wine); viticulture area (wine); vintage date (wine); age (distilled spirits); or proof (distilled spirits); differences in packaging such a different style, type, size of container, or differences in color or design of a label are not considered different brands;

(8) The distiller, wholesaler, winemaker or brewer may package and distribute intoxicating beverages in combination with other nonalcoholic items as originally packaged by the supplier for sale ultimately to consumers; notwithstanding any provision of law to the contrary, for the purpose of this subsection, intoxicating liquor and wine wholesalers are not required to charge for nonalcoholic items any more than the actual cost of purchasing such nonalcoholic items from the supplier;

(9) The distiller, wholesaler, winemaker or brewer may sell or give the retail business newspaper cuts, mats or engraved blocks for use in the advertisements of the retail business;

(10) The distiller, wholesaler, winemaker or brewer may in an advertisement list the names and addresses of two or more

unaffiliated retail businesses selling its product if all of the following requirements are met:

(a) The advertisement shall not contain the retail price of the product;

(b) The listing of the retail businesses shall be the only reference to such retail businesses in the advertisement;

(c) The listing of the retail businesses shall be relatively inconspicuous in relation to the advertisement as a whole; and

(d) The advertisement shall not refer only to one retail business or only to a retail business controlled directly or indirectly by the same retail business;

(11) Notwithstanding any other provision of law to the contrary, distillers, winemakers, wholesalers, brewers or retailers may conduct a local or national sweepstakes/contest upon a licensed retail premise. However, no money or something of value may be given to the retailer for the privilege or opportunity of conducting the sweepstakes or contest;

(12) The distiller, wholesaler, winemaker or brewer may stock, rotate, rearrange or reset the products sold by such distiller, wholesaler, winemaker or brewer at the establishment of the retail business so long as the products of any other distiller, wholesaler, winemaker or brewer are not altered or disturbed;

(13) The distiller, wholesaler, winemaker or brewer may provide a recommended shelf plan or shelf schematic for distilled spirits, wine or malt beverages;

(14) The distiller, wholesaler, winemaker or brewer

participating in the activities of a retail business association may do any of the following:

- (a) Display its products at a convention or trade show;
- (b) Rent display booth space if the rental fee is the same paid by all others renting similar space at the association activity;
- (c) Provide its own hospitality which is independent from the association activity;
- (d) Purchase tickets to functions and pay registration fees if such purchase or payment is the same as that paid by all attendees, participants or exhibitors at the association activity; and
- (e) Make payments for advertisements in programs or brochures issued by retail business associations at a convention or trade show if the total payments made for all such advertisements do not exceed three hundred dollars per year for any retail business association;

(15) The distiller, wholesaler, winemaker or brewer may sell its other merchandise which does not consist of intoxicating beverages to a retail business if the following requirements are met:

- (a) The distiller, wholesaler, winemaker or brewer shall also be in business as a bona fide producer or vendor of such merchandise;
- (b) The merchandise shall be sold at its fair market value;
- (c) The merchandise is not sold in combination with distilled spirits, wines or malt beverages except as provided in this section;

(d) The acquisition or production costs of the merchandise shall appear on the purchase invoices or records of the distiller, wholesaler, winemaker or brewer; and

(e) The individual selling prices of merchandise and intoxicating beverages sold to a retail business in a single transaction shall be determined by commercial documents covering the sales transaction;

(16) The distiller, wholesaler, winemaker or brewer may sell or give an outside sign to a retail business if the following requirements are met:

(a) The sign shall bear in a conspicuous manner substantial advertising matter about the product or the name of the distiller, wholesaler, winemaker or brewer;

(b) The retail business shall not be compensated, directly or indirectly, for displaying the sign; and

(c) The cost of the sign shall not exceed four hundred dollars;

(17) [A wholesaler may, but shall not be required to, exchange for an equal quantity of identical product or allow credit against outstanding indebtedness for intoxicating liquor with alcohol content of less than five percent by weight or nonintoxicating beer that was delivered in a damaged condition or damaged while in the possession of the retailer] For intoxicating liquor with alcohol content of less than five percent by weight or nonintoxicating beer that was delivered in a damaged condition or damaged by an employee of the wholesaler, a wholesaler may, but shall not be required to, exchange identical or similar products or allow credit against outstanding indebtedness, or

both. Wholesalers may not replace breakage that occurred as a result of the retailer or the customers of the retailer;

(18) To assure and control product quality, wholesalers at the time of a regular delivery may, but shall not be required to, withdraw, with the permission of the retailer, a quantity of intoxicating liquor with alcohol content of less than five percent by weight or nonintoxicating beer in its undamaged original carton from the retailer's stock, if the wholesaler replaces the product with an equal quantity of identical product;

(19) In addition to withdrawals authorized pursuant to subdivision (18) of this subsection, to assure and control product quality, wholesalers at the time of a regular delivery may, but shall not be required to, withdraw, with the permission of the retailer, a quantity of intoxicating liquor with alcohol content of less than five percent by weight and nonintoxicating beer in its undamaged original carton from the retailer's stock and give the retailer credit against outstanding indebtedness for the product if:

(a) The product is withdrawn at least thirty days after initial delivery and within twenty-one days of the date considered by the manufacturer of the product to be the date the product becomes inappropriate for sale to a consumer; and

(b) The quantity of product withdrawn does not exceed the equivalent of twenty-five cases of twenty-four twelve-ounce containers; and

(c) To assure and control product quality, a wholesaler may, but not be required to, give a retailer credit for intoxicating liquor with an alcohol content of less than five

percent by weight or nonintoxicating beer, in a container with a capacity of four gallons or more, delivered but not used, if the wholesaler removes the product within seven days of the initial delivery; and

(20) Nothing in this section authorizes consignment sales.

5. All contracts entered into between distillers, brewers and winemakers, or their officers or directors, in any way concerning any of their products, obligating such retail dealers to buy or sell only the products of any such distillers, brewers or winemakers or obligating such retail dealers to buy or sell the major part of such products required by such retail vendors from any such distiller, brewer or winemaker shall be void and unenforceable in any court in this state.

6. Notwithstanding any other provisions of this chapter to the contrary, a distiller or wholesaler may install dispensing accessories at the retail business establishment, which shall include for the purposes of distilled spirits, equipment to properly preserve and serve premixed distilled spirit beverages only. To facilitate delivery to the retailer, the distiller or wholesaler may lend, give, rent or sell and the distiller or wholesaler may install or repair any of the following items or render to retail licensees any of the following services: coils and coil cleaning, draft arms, faucets and tap markers, taps, tap standards, tapping heads, hoses, valves and other minor tapping equipment components, and damage caused by any delivery excluding normal wear and tear. A complete record of equipment furnished and installed and repairs or service made or rendered shall be kept by the distiller or wholesaler furnishing, making or

rendering the same for a period of not less than one year.

7. Notwithstanding any other provision of this chapter or chapter 312, RSMo, to the contrary, distillers, winemakers, brewers or their employees or officers shall be permitted to make contributions of money or merchandise to a licensed retail liquor dealer that is a charitable or religious organization as defined in section 313.005, RSMo, or an educational institution if such contributions are unrelated to such organization's retail operations.

8. Notwithstanding any other provision of this chapter or chapter 312, RSMo, to the contrary, a brewer or manufacturer, its employees, officers or agents may have a financial interest in the retail business for sale of intoxicating liquors and nonintoxicating beer at entertainment facilities owned, in whole or in part, by the brewer or manufacturer, its subsidiaries or affiliates including, but not limited to, arenas and stadiums used primarily for concerts, shows and sporting events of all kinds.

9. Notwithstanding any other provision of this chapter or chapter 312, RSMo, to the contrary, for the purpose of the promotion of tourism, a wine manufacturer, its employees, officers or agents located within this state may apply for and the supervisor of liquor control may issue a license to sell intoxicating liquor, as defined in this chapter, by the drink at retail for consumption on the premises where sold, if the premises so licensed is in close proximity to the winery. Such premises shall be closed during the hours specified under section 311.290 and may remain open between the hours of 9:00 a.m. and

midnight on Sunday.

10. Notwithstanding any other provision of this chapter or chapter 312, RSMo, to the contrary, for the purpose of the promotion of tourism, a person may apply for and the supervisor of liquor control may issue a license to sell intoxicating liquor by the drink at retail for consumption on the premises where sold, but seventy-five percent or more of the intoxicating liquor sold by such licensed person shall be Missouri-produced wines received from manufacturers licensed under section 311.190. Such premises may remain open between the hours of 6:00 a.m. and midnight, Monday through Saturday, and between the hours of 11:00 a.m. and 9:00 p.m. on Sundays.

311.489. 1. A permit for the sale of intoxicating liquor as defined in section 311.020, and nonintoxicating beer as defined in section 312.010, RSMo, for consumption on premises where sold may be issued to any festival district that includes three or more businesses that are licensed bars, nightclubs, restaurants, or other entertainment venues and a common area that is closed to vehicle traffic, provided that the permit is held by a promotional association. A "promotional association" is defined as an entity formed by property owners who own or operate fifty percent or more of the square feet of bars, nightclubs, restaurants, and other entertainment venues located within the proposed district.

2. The promotional association may obtain a permit if the promotional association submits a plan to the governing municipality containing basic information, which includes the legal description of the district, the name and address of each

business participating in the promotional association, the intended calendar of events for the district, a description of the proposed festival activities, proof of adequate insurance, and a description of security for any proposed festivals. Such permit shall cost three hundred dollars per year. Such plan may be amended during the year subject to governing municipality approval.

3. If the plan is approved, the promotional association may sell liquor for consumption within the district common areas between 9:00 a.m. and 1:00 a.m. on Monday through Saturday and between 11:00 a.m. and 12:00 a.m. on Sunday. However, if a promotional association is issued a license to sell intoxicating liquor under section 311.096, a festival district permit may allow for the conducting of sales within the hours of operation designated by such license. Such promotional association may permit customers to leave an establishment within the district after purchasing an alcoholic beverage and consume the beverage in the district common areas or another licensed establishment within the district. No person shall be allowed to take any alcoholic beverage outside the boundaries of the festival district.

4. If participating in a promotional association event, every bar, nightclub, restaurant, promotional association, or other entertainment venue that serves alcoholic beverages within the festival district shall use disposable paper, plastic, or foam cups or other light-weight containers for all alcoholic beverages that the bar, nightclub, restaurant, promotional association, or other entertainment venue sells within the

festival district boundaries for consumption in the district common area.

5. If minors are allowed to enter the festival district, the applicant shall ensure that such minors are easily distinguished from persons of legal age.

6. The holder of the permit is solely responsible for any alcohol violations occurring within the common areas. For any violation of this chapter or of any rule or regulation of the supervisor of alcohol and tobacco control, the promotional association may be assessed a civil fine of not more than five thousand dollars. If a promotional association is found to be responsible for such violations at three separate events, then such promotional association shall not seek approval for subsequent plans without the prior written consent of the supervisor of alcohol and tobacco control. The promotional association's then current plan shall be deemed terminated, and the businesses participating in the promotional association's events shall not participate in activities permitted by subsection 3 of this section without prior written consent from the supervisor of alcohol and tobacco control.

7. The provisions of this section shall only apply to any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee of two dollars for each person embarking on an excursion gambling boat with a ticket of admission. One dollar of such fee shall be deposited to the

credit of the gaming commission fund as authorized pursuant to section 313.835, and one dollar of such fee shall not be considered state funds and shall be paid to the home dock city or county. Subject to appropriation, one cent of such fee deposited to the credit of the gaming commission fund may be deposited to the credit of the compulsive gamblers fund created pursuant to the provisions of section 313.842. Nothing in this section shall preclude any licensee from charging any amount deemed necessary for a ticket of admission to any person embarking on an excursion gambling boat. If tickets are issued which are good for more than one excursion, the admission fee shall be paid to the commission for each person using the ticket on each excursion that the ticket is used. If free passes or complimentary admission tickets are issued, the excursion boat licensee shall pay to the commission the same fee upon these passes or complimentary tickets as if they were sold at the regular and usual admission rate; however, the excursion boat licensee may issue fee-free passes to actual and necessary officials and employees of the licensee or other persons actually working on the excursion gambling boat. The issuance of fee-free passes is subject to the rules of the commission, and a list of all persons to whom the fee-free passes are issued shall be filed with the commission.

2. All licensees are subject to all income taxes, sales taxes, earnings taxes, use taxes, property taxes or any other tax or fee now or hereafter lawfully levied by any political subdivision; however, no other license tax, permit tax, occupation tax, excursion fee, or taxes or fees shall be imposed,

levied or assessed exclusively upon licensees by a political subdivision. All state taxes not connected directly to gambling games shall be collected by the department of revenue.

Notwithstanding the provisions of section 32.057, RSMo, to the contrary, the department of revenue may furnish and the commission may receive tax information to determine if applicants or licensees are complying with the tax laws of this state; however, any tax information acquired by the commission shall not become public record and shall be used exclusively for commission business.

3. Effective fiscal year 2008 and each fiscal year thereafter, the amount of [revenue] expenditures from funds derived from admission fees paid to a home dock city or county, located in a home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants or in a county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, shall not exceed the [percentage of gross revenue realized] revenue received by the home dock city or county [attributable to such] from admission fees for fiscal year 2007. In the case of a new [casino] excursion gambling boat located in a home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants or in a county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, the provisions of this section shall become effective two years from the opening of such [casino] excursion gambling boat and the amount of [revenue] expenditures from funds

derived from admission fees paid to a home dock city or county shall not exceed the average [percentage of gross] revenue [realized] received by the home dock city or county [attributable to such] from admission fees for the first two fiscal years in which such [casino] excursion gambling boat opened for business. Effective fiscal year 2010 and each subsequent fiscal year until fiscal year 2015, the percentage of [all] revenue derived by a home dock city or county, located in a home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants or in a county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, from such admission fees used for expenditures other than capital, cultural, and special law enforcement purpose expenditures shall be limited to not more than thirty percent. Effective fiscal year 2015 and each subsequent fiscal, the percentage of [all] revenue derived by a home dock city or county, located in a home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants or in a county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, from such admission fees used for expenditures other than capital, cultural, and special law enforcement purpose expenditures shall be limited to not more than twenty percent.

4. After fiscal year 2007, in any fiscal year in which a home dock city or county, located in a home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants or in a county with a charter form of

government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, collects an amount over the limitation on expenditures of revenue derived from admission fees provided in subsection [1] 3 of this section, such revenue shall be treated as if it were sales tax revenue within the meaning of section 67.505, RSMo, provided that the home dock city or county shall reduce its total general revenue property tax levy, in accordance with the method provided in subdivision (6) of subsection 3 of section 67.505, RSMo.

5. The provisions of subsections 3 and 4 of this section shall not affect the imposition or collection of a tax under section 313.822.

[6. The provisions of subsections 3 and 4 of this section shall not apply to any city of the third classification with more than eight thousand two hundred but fewer than eight thousand three hundred inhabitants, any county of the third classification without a township form of government and with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants, any county of the third classification without a township form of government and with more than ten thousand two hundred but fewer than ten thousand three hundred inhabitants, any home rule city with more than four hundred thousand inhabitants and located in more than one county, any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, any city of the fourth classification with more than two thousand nine hundred but fewer than three thousand inhabitants and located in any county of the first classification

with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, any city of the third classification with more than six thousand seven hundred but fewer than six thousand eight hundred inhabitants and located in any county of the third classification without a township form of government and with more than twenty thousand but fewer than twenty thousand one hundred inhabitants, any county of the third classification without a township form of government and with more than twenty thousand but fewer than twenty thousand one hundred inhabitants, any city of the third classification with more than four thousand seven hundred but fewer than four thousand eight hundred inhabitants and located in any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, any city of the third classification with more than twenty-five thousand seven hundred but fewer than twenty-five thousand nine hundred inhabitants, any county with a charter form of government and with more than one million inhabitants, any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, any special charter city with more than nine hundred fifty but fewer than one thousand fifty inhabitants, any county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants, any city not within a county, any home

rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants, and any county of the first classification with more than eighty-five thousand nine hundred but fewer than eighty-six thousand inhabitants.]

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

(1) Information relating to the roles and duties of a fire protection district director;

(2) A review of all state statutes and regulations relevant to fire protection districts;

(3) State ethics laws;

(4) State sunshine laws, chapter 610, RSMo;

(5) Financial and fiduciary responsibility;

(6) State laws relating to the setting of tax rates; and

(7) State laws relating to revenue limitations.

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

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

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

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

G YES

G NO

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

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

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

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

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

funds shall be deposited with the board treasurer of each such district.

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

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

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

9. (1) "Distressed Fire Protection District" means any fire protection district, located within any county with a

charter form of government and with more than one million inhabitants, with a median household income of seventy percent or less of the median household income for the county in which such fire protection district is located.

(2) There is hereby created in the state treasury the "Distressed Fire Protection District Fund", which shall consist of five percent of the sales tax collected through the imposition of a fire protection district sales tax levied in any county with a charter form of government and with more than one million inhabitants. The state treasurer shall be custodian of the fund and shall approve disbursements from the fund in accordance with sections 30.170 and 30.180, RSMo. Upon appropriation, money in the fund shall be used solely for the administration of this section. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

(3) Each non-distressed fire protection district, located within any county with a charter form of government and with more than one million inhabitants, which approves a sales tax for fire protection district purposes shall retain ninety-five percent of the net revenue received from such tax after the roll back of property tax rates required by section 321.552, RSMo, and the remaining five percent of sales tax revenues shall be deposited into the distressed fire protection district fund. Moneys placed

into the distressed fire protection district fund shall be distributed annually to all distressed fire protection districts on a per capita basis.

10. In any county with a charter form of government and with more than one million inhabitants, the sales tax revenue shall not be used for salaries and benefits for full-time salaried firefighters or members of the board of directors.

11. Fire protection districts in any county with a charter form of government and with more than one million inhabitants that approve the sales tax shall include the sales tax expenditures in the audit required by the state auditor in section 321.690.

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

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

Shall (insert the name of the fire protection district) be consolidated into one fire protection district, to be known as the (insert name of proposed consolidated fire

protection district)?

G YES

G NO

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

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

3. The board of directors of any consolidated fire protection district created under this section shall have six members, and shall consist of the existing board members of the fire protection districts that were consolidated. Upon the first

occurrence of a vacancy in the membership of the board, the number of members on the board may be reduced from six to five upon approval by a majority of the remaining board members. The terms of office for board members shall be identical to the terms of office the board members were originally elected to serve before the consolidation.

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

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

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 unenforceable 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.

483.245. 1. The provisions of this section shall become effective on July 1, 1981.

2. The circuit clerk, or person exercising the authority of the circuit clerk pursuant to county charter, shall appoint all deputy circuit clerks, including deputy circuit clerks serving in courtrooms, and shall prescribe and assign the duties of such deputy circuit clerks. The circuit clerk may remove from office any deputy circuit clerk whom he appoints. All division clerks, as defined in section 483.241, shall be appointed by the judge of the division such clerks serve, and such judge may remove from office any division clerk whom he appoints.

3. Notwithstanding the provisions of subsection 2 of this section, if, on June 30, 1981, in any county or in the city of St. Louis, there exists by reason of local charter, a plan of merit selection and retention or other similar personnel plan, providing for selection, tenure or retention of deputy circuit clerks or division clerks, after July 1, 1981, as to clerical personnel who were, on June 30, 1981, under such a plan, the provisions for merit retention and tenure shall continue to apply as to such persons insofar as is reasonably possible even though they are paid by the state and become state employees, and the circuit court en banc shall be considered as the commission or board for determining the propriety of any disciplinary or dismissal action.

4. In addition to the authority to remove deputy circuit clerks and division clerks hereinabove provided, the circuit court en banc may remove from office a deputy circuit clerk or division clerk for cause.

5. The maximum number of deputy circuit clerks for each county and the maximum number of division clerks for a particular division shall be determined by order of the circuit court en banc. Such order may be modified for cause by order of the supreme court, or if no order is entered providing for the number of deputy circuit clerks and division clerks, the supreme court may enter such order. Each county shall have a minimum of one full-time deputy circuit clerk.

6. The salaries of deputy circuit clerks and division clerks shall be established by the circuit clerk in the case of deputy circuit clerks, or the judge appointing the division clerk in the case of division clerks, within salary ranges and classifications which may from time to time be established by administrative rule of the supreme court within the limit of funds appropriated for this purpose. The salaries of deputy circuit clerks and division clerks shall be paid by the state, and they shall be state employees.

7. Notwithstanding the other provisions of this section providing for the establishment of the number of deputy circuit clerks and division clerks serving the various circuit courts and the determination of their salaries, such determinations shall not be construed as mandating appropriations to fund such positions, and the payment of the salaries and emoluments of deputy circuit clerks and division clerks shall be subject to the availability of moneys appropriated for those purposes by the general assembly or federal grant moneys.

8. For purposes of this section, the circuit court en banc shall be deemed to include all circuit and associate circuit

judges of the entire circuit, and determinations or orders of the circuit court en banc shall be by action of a majority of such judges in office.

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

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

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

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

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

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

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

(c) Any department or division of the state, of any

political subdivision of the state, of any county or of any municipal government, school district or special purpose district including but not limited to sewer districts, water districts, and other subdistricts of any political subdivision;

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

(e) Any committee appointed by or at the direction of any of the entities and which is authorized to report to any of the above-named entities, any advisory committee appointed by or at the direction of any of the named entities for the specific purpose of recommending, directly to the public governmental body's governing board or its chief administrative officer, policy or policy revisions or expenditures of public funds including, but not limited to, entities created to advise bi-state taxing districts regarding the expenditure of public funds, or any policy advisory body, policy advisory committee or policy advisory group appointed by a president, chancellor or chief executive officer of any college or university system or individual institution at the direction of the governing body of such institution which is supported in whole or in part with state funds for the specific purpose of recommending directly to the public governmental body's governing board or the president, chancellor or chief executive officer policy, policy revisions or expenditures of public funds provided, however, the staff of the college or university president, chancellor or chief executive officer shall not constitute such a policy advisory committee. The custodian of the records of any public governmental body

shall maintain a list of the policy advisory committees described in this subdivision;

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

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

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

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

(5) "Public meeting", any meeting of a public governmental body subject to sections 610.010 to 610.030 at which any public business is discussed, decided, or public policy formulated, whether such meeting is conducted in person or by means of communication equipment, including, but not limited to,

conference call, video conference, Internet chat, or Internet message board. The term "public meeting" shall not include an informal gathering of members of a public governmental body for ministerial or social purposes when there is no intent to avoid the purposes of this chapter, but the term shall include a public vote of all or a majority of the members of a public governmental body, by electronic communication or any other means, conducted in lieu of holding a public meeting with the members of the public governmental body gathered at one location in order to conduct public business;

(6) "Public record", any record, whether written or electronically stored, retained by or of any public governmental body including any report, survey, memorandum, or other document or study prepared for the public governmental body by a consultant or other professional service paid for in whole or in part by public funds, including records created or maintained by private contractors under an agreement with a public governmental body or on behalf of a public governmental body; provided, however, that personally identifiable student records maintained by public educational institutions shall be open for inspection by the parents, guardian or other custodian of students under the age of eighteen years and by the parents, guardian or other custodian and the student if the student is over the age of eighteen years. The term "public record" shall not include any internal memorandum or letter received or prepared by or on behalf of a member of a public governmental body consisting of advice, opinions and recommendations in connection with the deliberative decision-making process of said body, unless such

records are retained by the public governmental body or presented at a public meeting. The term "public record" also shall not include any item or grouping of items about a private individual employed or previously employed by the municipality that is collected or maintained by any municipality, regarding such individual's financial information or transactions, except that said individual's salary shall be a public record, or medical history, and that contains the individual's identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print. Any document or study prepared for a public governmental body by a consultant or other professional service as described in this subdivision shall be retained by the public governmental body in the same manner as any other public record;

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

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

701.450. 1. For any facility for which construction commences after August 28, 1995, which is constructed as a place of assembly for public amusement including, but not limited to, sports stadiums and arenas, auditoriums and assembly halls, there shall be provided an equal number of water closets for women as there are the number of water closets and urinals provided for

men, and there shall be provided an equal number of diaper changing stations for men as there are the number provided for women.

2. Each facility described in subsection 1 of this section constructed or under construction prior to August 28, 1995, shall provide water closets in the same ratio as required in subsection 1 of this section whenever such facility undergoes major structural renovation.

3. As used in subsection 2 of this section, the term "major structural renovation" means any reconstruction, rehabilitation, addition or other improvement which requires more than fifty percent of the gross floor area of the existing facility to be rebuilt. The provisions of this act shall only apply to such portions of the building being renovated and not to the entire building.

4. Notwithstanding any other provision of this section to the contrary, if any facility described in subsection 1 of this section located in any city not within a county is constructed in compliance with the requirements of the applicable building and plumbing codes of such city related to the minimum number of water closets that are designated for women, such facility shall not be required to comply with the requirements of subsection 1 of this section until one year following the date of its substantial completion.

Section 1. Any city of the fourth classification with more than one thousand five hundred but fewer than one thousand six hundred inhabitants and located in more than one county and any home rule city with more than one hundred fifty-one thousand five

hundred but fewer than one hundred fifty-one thousand six hundred inhabitants 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.

[228.070. No county commission shall order a road established or 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 public health, welfare, peace, and safety, the repeal and reenactment of section 137.390 of this act is hereby declared to be an emergency act within the meaning of the constitution, the repeal and reenactment of section 137.390 of this act shall be in full force and effect on July 1, 2006, or upon its passage and approval, whichever later occurs.