

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR

HOUSE BILL NO. 205

94TH GENERAL ASSEMBLY

0859S.02T

2007

AN ACT

To repeal sections 67.1360, 67.2500, 67.2510, 89.010, 89.400, 94.870, 94.875, and 620.467, RSMo, and section 67.2505 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161 merged with house substitute for senate committee substitute for senate bill no. 1155, ninety-second general assembly, second regular session, and section 67.2505, as enacted by senate substitute for senate committee substitute for house committee substitute for house bill no. 833 merged with house committee substitute for senate substitute for senate bill no. 732, ninety-second general assembly, second regular session, and to enact in lieu thereof ten new sections relating to the promotion of tourism.

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

Section A. Sections 67.1360, 67.2500, 67.2510, 89.010, 89.400, 94.870, 94.875, and
2 620.467, RSMo, and section 67.2505 as enacted by conference committee substitute for senate
3 substitute for senate committee substitute for house committee substitute for house bill nos. 795,
4 972, 1128 & 1161 merged with house substitute for senate committee substitute for senate bill
5 no. 1155, ninety-second general assembly, second regular session, and section 67.2505, as
6 enacted by senate substitute for senate committee substitute for house committee substitute for
7 house bill no. 833 merged with house committee substitute for senate substitute for senate bill
8 no. 732, ninety-second general assembly, second regular session, are repealed and ten new
9 sections enacted in lieu thereof, to be known as sections 67.997, 67.1360, 67.2500, 67.2505,
10 67.2510, 89.010, 89.400, 94.870, 94.875, and 620.467, to read as follows:

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

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, less one-half the cost of collection 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, less one-half the cost of collection 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, less one-half the cost of collection, to be used solely to fund senior services provided by the county and half of the revenue from the tax, less one-half the cost of collection, to be used solely to fund youth programs provided by the county?

☐ 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".

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 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.

37 **3. On or after the effective date of any tax authorized under this section, the county**
38 **which imposed the tax shall enter into an agreement with the director of the department**
39 **of revenue for the purpose of collecting the tax authorized in this section. On or after the**
40 **effective date of the tax the director of revenue shall be responsible for the administration,**
41 **collection, enforcement, and operation of the tax, and sections 32.085 and 32.087, RSMo,**
42 **shall apply. All revenue collected under this section by the director of the department of**
43 **revenue on behalf of any county, except for one percent for the cost of collection which**
44 **shall be deposited in the state's general revenue fund, shall be deposited in a special trust**
45 **fund, which is hereby created and shall be known as the "Senior Services and Youth**
46 **Programs Sales Tax Trust Fund", and shall be used solely for the designated purposes.**
47 **Moneys in the fund shall not be deemed to be state funds, and shall not be commingled**
48 **with any funds of the state. The director may make refunds from the amounts in the trust**
49 **fund and credited to the county for erroneous payments and overpayments made, and may**
50 **redeem dishonored checks and drafts deposited to the credit of such county. Any funds**
51 **in the special trust fund which are not needed for current expenditures shall be invested**
52 **in the same manner as other funds are invested. Any interest and moneys earned on such**
53 **investments shall be credited to the fund.**

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

65 **5. All applicable provisions in sections 144.010 to 144.525, RSMo, governing the**
66 **state sales tax, and section 32.057, RSMo, the uniform confidentiality provision, shall apply**
67 **to the collection of the tax, and all exemptions granted to agencies of government,**
68 **organizations, and persons under sections 144.010 to 144.525, RSMo, are hereby made**
69 **applicable to the imposition and collection of the tax. The same sales tax permit, exemption**
70 **certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the**
71 **administration and collection of the state sales tax shall satisfy the requirements of this**
72 **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?

☐ 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".

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.

67.1360. 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;

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

51 without a township form of government with a population greater than sixteen thousand but less
52 than sixteen thousand two hundred inhabitants;

53 (18) Any fourth class city with a population of more than two thousand four hundred but
54 less than two thousand six hundred inhabitants located in a county of the first classification
55 without a charter form of government with a population of more than fifty-five thousand but less
56 than sixty thousand inhabitants;

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

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

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

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

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

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

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

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

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

86 (28) Any city of the fourth classification with more than six thousand three hundred but
87 fewer than six thousand five hundred inhabitants and located in more than one county **through**
88 **the creation of a tourism district which may include, in addition to the geographic area of**
89 **such city, the area encompassed by the portion of the school district, located within a**
90 **county of the first classification with more than ninety-three thousand eight hundred but**
91 **fewer than ninety-three thousand nine hundred inhabitants, having an average daily**
92 **attendance for school year 2005-2006 between one thousand eight hundred and one**
93 **thousand nine hundred;**

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

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

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

104

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

67.2500. 1. **A theater, cultural arts, and entertainment district may be established**
2 **in the manner provided in section 67.2505 by the governing body of any county, city, town,**
3 **or village that has adopted transect-based zoning under chapter 89, RSMo, any county**
4 **described in this subsection, or any city, town, or village that is within [a first class county**
5 **with a charter form of government with a population over two hundred fifty thousand that**

6 adjoins a first class county with a charter form of government with a population over nine
7 hundred thousand, or that is within] **such counties:**

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

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

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

15 (4) **Any county with a charter form of government and with more than six hundred**
16 **thousand but fewer than seven hundred thousand inhabitants;**

17 (5) **Any county of the first classification with more than one hundred thirty-five**
18 **thousand four hundred but fewer than one hundred thirty-five thousand five hundred**
19 **inhabitants;**

20 (6) **Any county of the first classification with more than one hundred four thousand**
21 **six hundred but fewer than one hundred four thousand seven hundred inhabitants.**

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

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

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

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

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

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

67.2505. 1. A district may be created to fund, promote, and provide educational, civic,
2 musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events
3 or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public
4 improvements, **infrastructure**, transportation projects, and related facilities in the district.

5 2. A district is a political subdivision of the state.

6 3. The name of a district shall consist of a name chosen by the original petitioners,
7 preceding the words "theater, cultural arts, and entertainment district".

8 4. The district shall include a minimum of [fifty] **twenty-five** contiguous acres.

9 5. Subdistricts shall be formed for the purpose of voting upon proposals for the creation
10 of the district or subsequent proposed subdistrict, voting upon the question of imposing a
11 proposed sales tax, and for representation on the board of directors, and for no other purpose.

12 6. Whenever the creation of a district is desired, one or more registered voters from each
13 subdistrict of the proposed district, or one or more property owners who collectively own one
14 or more parcels of real estate comprising at least a majority of the land situated in the proposed
15 subdistricts within the proposed district, may file a petition requesting the creation of a district
16 with the governing body of the city, town, or village within which the proposed district is to be
17 established. The petition shall contain the following information:

18 (1) The name, address, and phone number of each petitioner and the location of the real
19 property owned by the petitioner;

20 (2) The name of the proposed district;

21 (3) A legal description of the proposed district, including a map illustrating the district
22 boundaries, which shall be contiguous, and the division of the district into at least five, but not
23 more than fifteen, subdistricts that shall contain, or are projected to contain upon full
24 development of the subdistricts, approximately equal populations;

25 (4) A statement indicating the number of directors to serve on the board, which shall be
26 not less than five or more than fifteen;

27 (5) A request that the district be established;

28 (6) A general description of the activities that are planned for the district;

29 (7) A proposal for a sales tax to fund the district initially, pursuant to the authority
30 granted in sections 67.2500 to 67.2530, together with a request that the imposition of the sales
31 tax be submitted to the qualified voters within the district;

32 (8) A statement that the proposed district shall not be an undue burden on any owner of
33 property within the district and is not unjust or unreasonable;

34 (9) A request that the question of the establishment of the district be submitted to the
35 qualified voters of the district;

36 (10) A signed statement that the petitioners are authorized to submit the petition to the
37 governing body; and

38 (11) Any other items the petitioners deem appropriate.

39 7. Upon the filing **and approval** of a petition pursuant to this section, the governing
40 body of any city, town, or village described in this section [may] **shall** pass a resolution
41 containing the following information:

- 42 (1) A description of the boundaries of the proposed district and each subdistrict;
43 (2) The time and place of a hearing to be held to consider establishment of the proposed
44 district;
45 (3) The time frame and manner for the filing of protests;
46 (4) The proposed sales tax rate to be voted upon within the subdistricts of the proposed
47 district;
48 (5) The proposed uses for the revenue to be generated by the new sales tax; and
49 (6) Such other matters as the governing body may deem appropriate.
- 50 8. Prior to the governing body certifying the question of the district's creation and
51 imposing a sales tax for approval by the qualified electors, a hearing shall be held as provided
52 by this subsection. The governing body of the municipality approving a resolution as set forth
53 in subsection 7 of this section shall:
- 54 (1) Publish notice of the hearing, which shall include the information contained in the
55 resolution cited in subsection 7 of this section, on two separate occasions in at least one
56 newspaper of general circulation in the county where the proposed district is located, with the
57 first publication to occur not more than thirty days before the hearing, and the second publication
58 to occur not more than fifteen days or less than ten days before the hearing;
- 59 (2) Hear all protests and receive evidence for or against the establishment of the
60 proposed district; and
- 61 (3) Consider all protests, which determinations shall be final.
- 62 The costs of printing and publication of the notice shall be paid by the petitioners. If the district
63 is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such
64 costs out of the revenues received by the district.
- 65 9. Following the hearing, the governing body of any city, town, or village within which
66 the proposed district will be located may order an election on the questions of the district
67 creation and sales tax funding for voter approval and certify the questions to the municipal clerk.
68 The election order shall include the date on which the ballots will be mailed to qualified electors,
69 which shall be not sooner than the eighth Tuesday from the issuance of the order. The election
70 regarding the incorporation of the district and the imposing of the sales tax shall follow the
71 procedure set forth in section 67.2520, and shall be held pursuant to the order and certification
72 by the governing body. Only those subdistricts approving the question of creating the district
73 and imposing the sales tax shall become part of the district.
- 74 10. If the results of the election conducted in accordance with section 67.2520 show that
75 a majority of the votes cast were in favor of organizing the district and imposing the sales tax,
76 the governing body may establish the proposed district in those subdistricts approving the

77 question of creating the district and imposing the sales tax by adopting an ordinance to that
78 effect. The ordinance establishing the district shall contain the following:

- 79 (1) The description of the boundaries of the district and each subdistrict;
80 (2) A statement that a theater, cultural arts, and entertainment district has been
81 established;
82 (3) A declaration that the district is a political subdivision of the state;
83 (4) The name of the district;
84 (5) The date on which the sales tax election in the subdistricts was held, and the result
85 of the election;
86 (6) The uses for any revenue generated by a sales tax imposed pursuant to this section;
87 (7) A certification to the newly created district of the election results, including the
88 election concerning the sales tax; and
89 (8) Such other matters as the governing body deems appropriate.

90 11. Any subdistrict that does not approve the creation of the district and imposing the
91 sales tax shall not be a part of the district and the sales tax shall not be imposed until after the
92 district board of directors has submitted another proposal for the inclusion of the area into the
93 district and such proposal and the sales tax proposal are approved by a majority of the qualified
94 voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in
95 accordance with section 67.2520; provided, however, that the district board of directors may
96 place the question of the inclusion of a subdistrict within a district and the question of imposing
97 a sales tax before the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk
98 if the district is formed by the circuit court, shall conduct the election. In subsequent elections,
99 the election judges shall certify the election results to the district board of directors.

2 [67.2505. 1. A district may be created to fund, promote, and provide
3 educational, civic, musical, theatrical, cultural, concerts, lecture series, and
4 related or similar entertainment events or activities, and to fund, promote, plan,
5 design, construct, improve, maintain, and operate public improvements,
6 transportation projects, and related facilities in the district.

7 2. A district is a political subdivision of the state.

8 3. The name of a district shall consist of a name chosen by the original
9 petitioners, preceding the words "theater, cultural arts, and entertainment
10 district".

11 4. The district shall include a minimum of fifty contiguous acres.

12 5. Subdistricts shall be formed for the purpose of voting upon proposals
13 for the creation of the district or subsequent proposed subdistrict, voting upon the
14 question of imposing a proposed sales tax, and for representation on the board of
15 directors, and for no other purpose.

16 6. Whenever the creation of a district is desired, one or more registered
voters from each subdistrict of the proposed district, or one or more property

owners who collectively own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district, may file a petition requesting the creation of a district with the governing body of the city, town, or village within which the proposed district is to be established. The petition shall contain the following information:

(1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;

(2) The name of the proposed district;

(3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;

(4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;

(5) A request that the district be established;

(6) A general description of the activities that are planned for the district;

(7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections 67.2500 to 67.2530, together with a request that the imposition of the sales tax be submitted to the qualified voters within the district;

(8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;

(9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;

(10) A signed statement that the petitioners are authorized to submit the petition to the governing body; and

(11) Any other items the petitioners deem appropriate.

7. Upon the filing of a petition pursuant to this section, the governing body of any city, town, or village described in this section may pass a resolution containing the following information:

(1) A description of the boundaries of the proposed district and each subdistrict;

(2) The time and place of a hearing to be held to consider establishment of the proposed district;

(3) The time frame and manner for the filing of protests;

(4) The proposed sales tax rate to be voted upon within the subdistricts of the proposed district;

(5) The proposed uses for the revenue to be generated by the new sales tax; and

(6) Such other matters as the governing body may deem appropriate.

8. Prior to the governing body certifying the question of the district's creation and imposing a sales tax for approval by the qualified electors, a hearing

shall be held as provided by this subsection. The governing body of the municipality approving a resolution as set forth in section 67.2520 shall:

(1) Publish notice of the hearing, which shall include the information contained in the resolution cited in section 67.2520, on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing;

(2) Hear all protests and receive evidence for or against the establishment of the proposed district; and

(3) Consider all protests, which determinations shall be final. The costs of printing and publication of the notice shall be paid by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs out of the revenues received by the district.

9. Following the hearing, the governing body of any city, town, or village within which the proposed district will be located may order an election on the questions of the district creation and sales tax funding for voter approval and certify the questions to the municipal clerk. The election order shall include the date on which the ballots will be mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the issuance of the order. The election regarding the incorporation of the district and the imposing of the sales tax shall follow the procedure set forth in section 67.2520, and shall be held pursuant to the order and certification by the governing body. Only those subdistricts approving the question of creating the district and imposing the sales tax shall become part of the district.

10. If the results of the election conducted in accordance with section 67.2520 show that a majority of the votes cast were in favor of organizing the district and imposing the sales tax, the governing body may establish the proposed district in those subdistricts approving the question of creating the district and imposing the sales tax by adopting an ordinance to that effect. The ordinance establishing the district shall contain the following:

(1) The description of the boundaries of the district and each subdistrict;

(2) A statement that a theater, cultural arts, and entertainment district has been established;

(3) A declaration that the district is a political subdivision of the state;

(4) The name of the district;

(5) The date on which the sales tax election in the subdistricts was held, and the result of the election;

(6) The uses for any revenue generated by a sales tax imposed pursuant to this section;

(7) A certification to the newly created district of the election results, including the election concerning the sales tax; and

(8) Such other matters as the governing body deems appropriate.

11. Any subdistrict that does not approve the creation of the district and imposing the sales tax shall not be a part of the district and the sales tax shall not be imposed until after the district board of directors has submitted another proposal for the inclusion of the area into the district and such proposal and the sales tax proposal are approved by a majority of the qualified voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the inclusion of a subdistrict within a district and the question of imposing a sales tax before the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk if the district is formed by the circuit court, shall conduct the election. In subsequent elections, the election judges shall certify the election results to the district board of directors.]

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, city, town, or village that has adopted transect-based zoning under chapter 89, RSMo, any county described in this section, or any city, town, or village that is within [a first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand, or that is within] such counties:**

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

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

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

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

(5) 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;

(6) 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.

89.010. 1. The provisions of sections 89.010 to 89.140 shall apply to all cities, towns and villages in this state.

3 **2. (1) As used in this subsection, "transect-based zoning" means a zoning**
4 **classification system that prescriptively arranges uses, elements, and environments**
5 **according to a geographic cross-section that range across a continuum from rural to urban,**
6 **with the range of environments providing the basis for organizing the components of the**
7 **constructed world, including buildings, lots, land use, street, and all other physical**
8 **elements of the human habitat, with the objective of creating sustainable communities and**
9 **emphasizing bicycle lanes, street connectivity, and sidewalks, and permitting high-density**
10 **and mixed use development in urban areas.**

11 **(2) In the event that any city, town, or village adopts a zoning or subdivision**
12 **ordinance based on transect-based zoning, and such transect-based zoning provisions**
13 **conflict with the zoning provisions adopted by code or ordinance of another political**
14 **subdivision with jurisdiction in such city, town, or village, the transect-based zoning**
15 **provisions governing street configuration requirements, including number and locations**
16 **of parking spaces, street, drive lane, and cul-de-sac lengths and widths, turning radii, and**
17 **improvements within the right-of-way, shall prevail over any other conflicting or more**
18 **restrictive zoning provisions adopted by code or ordinance of the other political**
19 **subdivision.**

89.400. 1. When the planning commission of any municipality adopts a city plan which
2 includes at least a major street plan or progresses in its city planning to the making and adoption
3 of a major street plan, and files a certified copy of the major street plan in the office of the county
4 recorder of the county in which the municipality is located, no plat of a subdivision of land lying
5 within the municipality shall be filed or recorded until it has been submitted to and a report and
6 recommendation thereon made by the commission to the city council and the council has
7 approved the plat as provided by law.

8 **2. (1) As used in this subsection, "transect-based zoning" means a zoning**
9 **classification system that prescriptively arranges uses, elements, and environments**
10 **according to a geographic cross-section that range across a continuum from rural to urban,**
11 **with the range of environments providing the basis for organizing the components of the**
12 **constructed world, including buildings, lots, land use, street, and all other physical**
13 **elements of the human habitat, with the objective of creating sustainable communities and**
14 **emphasizing bicycle lanes, street connectivity, and sidewalks, and permitting high-density**
15 **and mixed use development in urban areas.**

16 **(2) In the event that any city, town, or village adopts a zoning or subdivision**
17 **ordinance based on transect-based zoning, and such transect-based zoning provisions**
18 **conflict with the zoning provisions adopted by code or ordinance of another political**
19 **subdivision with jurisdiction in such city, town, or village, the transect-based zoning**

20 **provisions governing street configuration requirements, including number and locations**
21 **of parking spaces, street, drive lane, and cul-de-sac lengths and widths, turning radii, and**
22 **improvements within the right-of-way, shall prevail over any other conflicting or more**
23 **restrictive zoning provisions adopted by code or ordinance of the other political**
24 **subdivision.**

94.870. In addition to all other taxes prescribed by law, the governing body of any
2 municipality of the third classification with a population of at least fifteen thousand but not more
3 than eighteen thousand inhabitants located within a county with a population of at least
4 thirty-five thousand but not more than forty-five thousand inhabitants which has a total assessed
5 valuation of at least two hundred seventy-five million dollars but not more than three hundred
6 twenty-five million dollars, the governing body of any county with a population of at least twenty
7 thousand but not more than twenty-five thousand which has a total assessed valuation of at least
8 one hundred twenty million dollars but not more than one hundred forty million dollars **or any**
9 **municipality located in such county** and the governing body of any county with a population
10 of at least twenty-eight thousand but not more than thirty-one thousand which has a total
11 assessed valuation of at least two hundred fifty-five million dollars or any municipality located
12 in such county and the governing body of any county with a population of at least twenty-five
13 thousand but not more than thirty thousand which has a total assessed valuation of at least two
14 hundred million dollars but not more than two hundred five million dollars or any municipality
15 located in such county, or any city located partially but not wholly within a county of the third
16 classification with a population of at least thirty-nine thousand inhabitants may impose, by
17 ordinance or order, a tax on the price paid or charged to any person for rooms or
18 accommodations paid by transient guests of hotels, motels, condominium units, campgrounds,
19 and tourist courts situated within the political subdivision, at a rate not to exceed four percent
20 of such price paid or charged. As used in this section, the term "hotel", "motel", or "tourist
21 court" means any structure or building, under one management, which contains rooms furnished
22 for the accommodation or lodging of guests, with or without meals being provided, including bed
23 and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a
24 place where sleeping accommodations are sought for pay or compensation to transient guests,
25 and the term "campground" means real property, other than state-owned property, which contains
26 parcels for rent to transient guests for pay or compensation, which may include temporary utility
27 hook-ups for use by the transient guests, and where such transient guests generally use tents,
28 recreational vehicles or some other form of temporary shelter while on the rented premises.
29 Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or
30 tourist court for the purposes of this section. As used in this section, the term "transient guest"

31 means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court
32 for thirty consecutive days or less.

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be
2 deposited by the political subdivision in a special trust fund to be known as the "Tourism Tax
3 Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any other
4 funds of the political subdivision except as specifically provided in this section. The taxes
5 collected [shall] **may** be used, upon appropriation by the political subdivision, [solely] for the
6 purpose of constructing, maintaining, or operating convention and tourism facilities[, and at least
7 twenty-five percent of such taxes collected shall be used for tourism marketing and promotional
8 purposes]; except that in any city with a population of less than [one] **seven** thousand five
9 hundred inhabitants, forty percent of such taxes collected may be transferred to such city's
10 general revenue fund and the remaining thirty-five percent may be used for city capital
11 improvements, pursuant to voter approval. The moneys in the tourism tax trust fund of any city
12 with a population of at least fifteen thousand located partially but not wholly within a county of
13 the third classification with a population of at least thirty-nine thousand inhabitants shall be used
14 solely for tourism marketing and promotional purposes. The tax authorized by section 94.870
15 shall be in addition to any and all other sales taxes allowed by law, but no ordinance or order
16 imposing a tax under section 94.870 shall be effective unless the governing body of the political
17 subdivision submits to the voters of the political subdivision at a municipal or state general,
18 primary, or special election a proposal to authorize the governing body of the political
19 subdivision to impose such tax.

620.467. 1. The state treasurer shall annually deposit an amount prescribed in this
2 section out of the general revenue fund pursuant to section 144.700, RSMo, in a fund hereby
3 created in the state treasury, to be known as the "Division of Tourism Supplemental Revenue
4 Fund". The state treasurer shall administer the fund, and the moneys in such fund, except the
5 appropriate percentage of any refund made of taxes collected under the provisions of chapter
6 144, RSMo, shall be used solely by the division of tourism of the department of economic
7 development to carry out the duties and functions of the division as prescribed by law. Moneys
8 deposited in the division of tourism supplemental revenue fund shall be in addition to a budget
9 base in each fiscal year. For fiscal year 1994, such budget base shall be six million two hundred
10 thousand dollars, and in each succeeding fiscal year the budget base shall be the prior fiscal
11 year's general revenue base plus any additional appropriations made to the division of tourism,
12 including one hundred percent of the prior fiscal year's deposits made to the division of tourism
13 supplemental revenue fund pursuant to this section. The general revenue base shall decrease by
14 ten percent in each fiscal year following fiscal year 1994. Notwithstanding the provisions of
15 section 33.080, RSMo, to the contrary, moneys in the division of tourism supplemental revenue

16 fund at the end of any biennium shall not be deposited to the credit of the general revenue fund.

17 2. In fiscal years 1995 to [2010] **2015**, a portion of general revenue determined pursuant
18 to this subsection shall be deposited to the credit of the division of tourism supplemental revenue
19 fund pursuant to subsection 1 of this section. The director of revenue shall determine the amount
20 deposited to the credit of the division of tourism supplemental revenue fund in each fiscal year
21 by computing the previous year's total appropriation into the division of tourism supplemental
22 revenue fund and adding to such appropriation amount the total amount derived from the retail
23 sale of tourist-oriented goods and services collected pursuant to the following sales taxes: state
24 sales taxes; sales taxes collected pursuant to sections 144.010 to 144.430, RSMo, that are
25 designated as local tax revenue to be deposited in the school district trust fund pursuant to
26 section 144.701, RSMo; sales taxes collected pursuant to section 43(a) of article IV of the
27 Missouri Constitution; and sales taxes collected pursuant to section 47(a) of article IV of the
28 Missouri Constitution. If the increase in such sales taxes derived from the retail sale of
29 tourist-oriented goods and services in the fiscal year three years prior to the fiscal year in which
30 each deposit shall be made is at least three percent over such sales taxes derived from the retail
31 sale of tourist-oriented goods and services generated in the fiscal year four years prior to the
32 fiscal year in which each deposit shall be made, an amount equal to one-half of such sales taxes
33 generated above a three percent increase shall be calculated by the director of revenue and the
34 amount calculated shall be deposited by the state treasurer to the credit of the division of tourism
35 supplemental revenue fund.

36 3. Total deposits in the supplemental revenue fund in any fiscal year pursuant to
37 subsections 1 and 2 of this section shall not exceed the amount deposited into the division of
38 tourism supplemental revenue fund in the fiscal year immediately preceding the current fiscal
39 year by more than three million dollars.

40 4. As used in this section, "sales of tourism-oriented goods and services" are those sales
41 by businesses registered with the department of revenue under the following SIC Codes:

- 42 (1) SIC Code 5811;
- 43 (2) SIC Code 5812;
- 44 (3) SIC Code 5813;
- 45 (4) SIC Code 7010;
- 46 (5) SIC Code 7020;
- 47 (6) SIC Code 7030;
- 48 (7) SIC Code 7033;
- 49 (8) SIC Code 7041;
- 50 (9) SIC Code 7920;
- 51 (10) SIC Code 7940;

- 52 (11) SIC Code 7990;
- 53 (12) SIC Code 7991;
- 54 (13) SIC Code 7992;
- 55 (14) SIC Code 7996;
- 56 (15) SIC Code 7998;
- 57 (16) SIC Code 7999; and
- 58 (17) SIC Code 8420.

59 5. Prior to each appropriation from the division of tourism supplemental revenue fund,
60 the division of tourism shall present to the committee on tourism, recreational and cultural affairs
61 of the house of representatives and to the transportation and tourism committee of the senate, or
62 their successors, a promotional marketing strategy including, but not limited to, targeted markets,
63 duration of market plans, ensuing market strategies, and the actual and estimated investment
64 return, if any, resulting therefrom.

65 6. This section shall become effective July 1, 1994. This section shall expire June 30,
66 [2010] **2015**.

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