

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 81
94TH GENERAL ASSEMBLY

Reported from the Committee on Local Government April 4, 2007 with recommendation that House Committee Substitute for Senate Bill No. 81 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

0259L.04C

AN ACT

To repeal sections 67.1003, 67.1360, 67.2500, 67.2510, 89.010, and 89.400, 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 seven new sections relating to the promotion of local tourism and economic development.

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

Section A. Sections 67.1003, 67.1360, 67.2500, 67.2510, 89.010, and 89.400, RSMo,
2 and section 67.2505 as enacted by conference committee substitute for senate substitute for
3 senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128
4 & 1161 merged with house substitute for senate committee substitute for senate bill no. 1155,
5 ninety-second general assembly, second regular session, and section 67.2505, as enacted by
6 senate substitute for senate committee substitute for house committee substitute for house bill
7 no. 833 merged with house committee substitute for senate substitute for senate bill no. 732,
8 ninety-second general assembly, second regular session, are repealed and seven new sections

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.

9 enacted in lieu thereof, to be known as sections 67.1003, 67.1360, 67.2500, 67.2505, 67.2510,
10 89.010, and 89.400, to read as follows:

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

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

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

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

37 ☐ YES

☐ NO

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

67.1360. The governing body of:

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

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

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

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

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

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

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

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

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

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

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

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

36 (13) Any city of the third class with a population of more than seven thousand two
37 hundred but less than seven thousand five hundred within a county of the third classification with
38 a population of more than twenty-one thousand but less than twenty-three thousand;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

86 (28) Any city of the fourth classification with more than six thousand three hundred but
87 fewer than six thousand five hundred inhabitants and located in more than one county **through**
88 **the creation of a tourism district which may include, in addition to the geographic area of**
89 **such city, the area encompassed by the portion of the school district, located within a**
90 **county of the first classification with more than ninety-three thousand eight hundred but**
91 **fewer than ninety-three thousand nine hundred inhabitants, having an average daily**
92 **attendance for school year 2005-2006 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 of a petition pursuant to this section, the governing body of any city,
40 town, or village described in this section [may] **shall** pass a resolution containing the following
41 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

63 The costs of printing and publication of the notice shall be paid by the petitioners. If the district
64 is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such
65 costs out of the revenues received by the district.

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

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

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

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

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

84 (4) The name of the district;

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

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

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

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

91 11. Any subdistrict that does not approve the creation of the district and imposing the
92 sales tax shall not be a part of the district and the sales tax shall not be imposed until after the
93 district board of directors has submitted another proposal for the inclusion of the area into the
94 district and such proposal and the sales tax proposal are approved by a majority of the qualified

95 voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in
96 accordance with section 67.2520; provided, however, that the district board of directors may
97 place the question of the inclusion of a subdistrict within a district and the question of imposing
98 a sales tax before the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk
99 if the district is formed by the circuit court, shall conduct the election. In subsequent elections,
100 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
2 section 67.2505, **a theater, cultural arts, and entertainment district may be established in**
3 **the manner provided in section 67.2515 by** a circuit court with jurisdiction over any county,
4 **city, town, or village that has adopted transect-based zoning under chapter 89, RSMo, any**
5 **county described in this section, or any** city, town, or village that is within [a first class county
6 with a charter form of government with a population over two hundred fifty thousand that
7 adjoins a first class county with a charter form of government with a population over nine
8 hundred thousand, or that is within] **such counties:**

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

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

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

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

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

21 (6) **Any county of the first classification with more than one hundred four thousand**
22 **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
2 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.

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

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

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

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

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

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

87 district and imposing the sales tax, the governing body may establish the
88 proposed district in those subdistricts approving the question of creating the
89 district and imposing the sales tax by adopting an ordinance to that effect. The
90 ordinance establishing the district shall contain the following:

91 (1) The description of the boundaries of the district and each subdistrict;
92 (2) A statement that a theater, cultural arts, and entertainment district has
93 been established;

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

95 (4) The name of the district;

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

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

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

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

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

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