

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 497
94TH GENERAL ASSEMBLY

Reported from the Special Committee on Government Affairs April 25, 2007 with recommendation that House Committee Substitute for Senate Committee Substitute for Senate Bill No. 497 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

1920L.04C

AN ACT

To repeal sections 50.327, 52.290, 52.312, 52.315, 52.317, 58.500, 58.510, 94.660, 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, RSMo, and to enact in lieu thereof thirteen new sections relating to county officials, with penalty provisions.

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

Section A. Sections 50.327, 52.290, 52.312, 52.315, 52.317, 58.500, 58.510, 94.660,
2 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, RSMo, are repealed and thirteen
3 new sections enacted in lieu thereof, to be known as sections 50.327, 52.290, 52.312, 52.315,
4 52.317, 58.500, 94.660, 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, to read as
5 follows:

50.327. Notwithstanding any other provisions of law to the contrary, the salary schedules
2 contained in section 49.082, RSMo, sections 50.334 and 50.343, 51.281, RSMo, 51.282, RSMo,
3 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo,
4 56.265, RSMo, 57.317, RSMo, 58.095, RSMo, and 473.742, RSMo, shall be set as a base
5 schedule for those county officials[, unless the current salary of such officials, as of August 28,
6 2005, is lower than the compensation provided under the salary schedules. Beginning August
7 28, 2005,] . **Except when it is necessary to increase newly elected or reelected county**
8 **officials' salaries, in accordance with section 13, article VII, Constitution of Missouri, to**
9 **comply with the requirements of this section,** the salary commission in all counties except

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.

10 charter counties in this state shall be responsible for the computation of salaries of all county
11 officials; provided, however, that any percentage salary adjustments in a county shall be equal
12 for all such officials in that county.

52.290. 1. In all counties except counties [of the first classification] having a charter
2 form of government and any city not within a county, the collector shall collect on behalf of the
3 county a fee for the collection of delinquent and back taxes of seven percent on all sums
4 collected to be added to the face of the tax bill and collected from the party paying the tax.
5 Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into
6 the county general fund, two-sevenths of the fees collected pursuant to the provisions of this
7 section shall be paid into the tax maintenance fund of the county as required by section 52.312
8 and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid
9 into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.

10 2. In all counties [of the first classification] having a charter form of government and any
11 city not within a county, the collector shall collect on behalf of the county and pay into the
12 county general fund a fee for the collection of delinquent and back taxes of two percent on all
13 sums collected to be added to the face of the tax bill and collected from the party paying the tax
14 except that in a county with a charter form of government and with more than two hundred fifty
15 thousand but less than [three] **seven** hundred [fifty] thousand inhabitants, the collector shall
16 collect on behalf of the county a fee for the collection of delinquent and back taxes of three
17 percent on all sums collected to be added to the face of the tax bill and collected from the party
18 paying the tax. [Two-thirds of the fees collected pursuant to the provisions of this section shall
19 be paid into the county general fund and one-third of the fees collected pursuant to this section
20 shall be paid into the tax maintenance fund of the county as required by section 52.312, RSMo.]
21 **If a county is required by section 52.312 to establish a tax maintenance fund, one-third of**
22 **the fees collected under this subsection shall be paid into that fund; otherwise, all fees**
23 **collected under the provisions of this subsection shall be paid into the county general fund.**

24 3. Such county collector may accept credit cards as proper form of payment of
25 outstanding delinquent and back taxes due. No county collector may charge a surcharge for
26 payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition to fees
2 provided for in this chapter, or any other provisions of law in conflict with the provisions of this
3 section, all counties, including [a] **any** county with a charter form of government and with more
4 than two hundred fifty thousand but less than [three] **seven** hundred [fifty] thousand inhabitants,
5 other than counties of the first classification having a charter form of government and any city
6 not within a county, subject to the provisions of this section, shall establish a fund to be known

7 as the "Tax Maintenance Fund" to be used solely as a depository for funds received or collected
8 for the purpose of funding additional costs and expenses incurred in the office of collector.

- 52.315. 1. The two-sevenths collected to fund the tax maintenance fund [pursuant to]
2 **under subdivision (1) of** section 52.290 **and all moneys collected to fund the tax**
3 **maintenance fund under subdivision (2) of section 52.290** shall be transmitted monthly for
4 deposit into the tax maintenance fund and used for additional administration and operation costs
5 for the office of collector. Any costs shall include, but shall not be limited to, those costs that
6 require any additional out-of-pocket expense by the office of collector and it may include
7 reimbursement to county general revenue for the salaries of employees of the office of collector
8 for hours worked and any other expenses necessary to conduct and execute the duties and
9 responsibilities of such office.
- 10 2. The tax maintenance fund may also be used by the collector for training, purchasing
11 new or upgrading information technology, equipment or other essential administrative expenses
12 necessary to carry out the duties and responsibilities of the office of collector, including anything
13 necessarily pertaining thereto.
- 14 3. The collector has the sole responsibility for all expenditures made from the tax
15 maintenance fund and shall approve all expenditures from such fund. All such expenditures
16 from the tax maintenance fund shall not be used to substitute for or subsidize any allocation of
17 county general revenue for the operation of the office of collector.
- 18 4. The tax maintenance fund may be audited by the appropriate auditing agency. Any
19 unexpended balance shall be left in the tax maintenance fund, to accumulate from year to year
20 with interest.

- 52.317. 1. Any county subject to the provisions of section 52.312 shall provide moneys
2 for budget purposes in an amount not less than the approved budget in the previous year and
3 shall include the same percentage adjustments in compensation as provided for other county
4 employees as effective January first each year. Any moneys accumulated and remaining in the
5 tax maintenance fund as of December thirty-first each year in all counties of the first
6 classification [without a charter form of government] and any county with a charter form of
7 government and with more than two hundred fifty thousand but less than [three] **seven** hundred
8 [fifty] thousand inhabitants shall be limited to an amount equal to one-half of the previous year's
9 approved budget for the office of collector, and any moneys accumulated and remaining in the
10 tax maintenance fund as of December thirty-first each year in all counties other than counties of
11 the first classification and any city not within a county, which collect more than four million
12 dollars of all current taxes charged to be collected, shall be limited to an amount equal to the
13 previous year's approved budget for the office of collector. Any moneys remaining in the tax
14 maintenance fund as of December thirty-first each year that exceed the above-established limits

15 shall be transferred to county general revenue by the following January fifteenth of each year.
16 2. For one-time expenditures directly attributable to any department, office, institution,
17 commission, or county court, the county commission may budget such expenses in a common
18 fund or account so that any such expenditures separately budgeted do not appear in any specific
19 department, county office, institution, commission, or court budget.

58.500. Upon delivery of any money to the [treasurer] **public administrator**, he or she
2 shall [place it to the credit of the city or county; if it be other property he shall, within thirty
3 days, sell it at public auction, upon ten days' public notice, by publication in some newspaper
4 printed in the city or county, if there be any, and if there be none, then by posting not less than
5 six written or printed bills, giving notice of time and place of sale of such other property; and
6 shall, in like manner, place the proceeds to the credit of the city or county] **follow the**
7 **procedures as set out in section 473.743, RSMo.**

94.660. 1. The governing body of any city not within a county and any county of the first
2 classification having a charter form of government with a population of over nine hundred
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one
4 percent for submission to the voters of that city or county at an authorized election date selected
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the
7 sale at retail of all tangible personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri
9 under sections 144.010 to 144.525, RSMo.

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

12 Shall the county/city of (county's or city's name) impose
13 a county/city-wide sales tax of percent for the purpose of providing a source of funds
14 for public transportation purposes?

15 ☐ YES ☐ NO

16
17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
19 the proposal, then the tax shall go into effect on the first day of the next calendar quarter
20 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
21 after such adoption and notice. If a majority of the votes cast in that county or city not within
22 a county by the qualified voters voting are opposed to the proposal, then the additional sales tax
23 shall not be imposed in that county or city not within a county unless and until the governing
24 body of that county or city not within a county shall have submitted another proposal to authorize

25 the local option transportation sales tax authorized in this section, and such proposal is approved
26 by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this
27 section be submitted to the voters sooner than twelve months from the date of the last proposal.

28 4. No tax shall go into effect under this section in any city not within a county or any
29 county of the first classification having a charter form of government with a population over nine
30 hundred thousand inhabitants unless and until both such city and such county approve the tax.

31 **5. The provisions of subsection 4 of this section requiring both the city and county**
32 **to approve a transportation sales tax before a transportation sales tax may go into effect**
33 **in either jurisdiction shall not apply to any transportation sales tax submitted to and**
34 **approved by the voters in such city or such county on or after August 28, 2007.**

35 [5.] 6. All sales taxes collected by the director of revenue under this section on behalf
36 of any city or county, less one percent for cost of collection which shall be deposited in the state's
37 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
38 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
39 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087,
40 RSMo. The moneys in the trust fund shall not be deemed to be state funds and shall not be
41 commingled with any funds of the state. The director of revenue shall keep accurate records of
42 the amount of money in the trust fund which was collected in each city or county approving a
43 sales tax under this section, and the records shall be open to inspection by officers of the city or
44 county and the public. Not later than the tenth day of each month the director of revenue shall
45 distribute all moneys deposited in the trust fund during the preceding month to the city or county
46 which levied the tax, and such funds shall be deposited with the treasurer of each such city or
47 county and all expenditures of funds arising from the county public transit sales tax trust fund
48 shall be by an appropriation act to be enacted by the governing body of each such county or city
49 not within a county.

50 [6.] 7. The revenues derived from any transportation sales tax under this section shall
51 be used only for the planning, development, acquisition, construction, maintenance and operation
52 of public transit facilities and systems other than highways.

53 [7.] 8. The director of revenue may authorize the state treasurer to make refunds from
54 the amount in the trust fund and credited to any city or county for erroneous payments and
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
56 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the
57 director of revenue of the action at least ninety days prior to the effective date of the repeal and
58 the director of revenue may order retention in the trust fund, for a period of one year, of two
59 percent of the amount collected after receipt of such notice to cover possible refunds or
60 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of

61 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
62 city or county, the director of revenue shall authorize the state treasurer to remit the balance in
63 the account to the city or county and close the account of that city or county. The director of
64 revenue shall notify each city or county of each instance of any amount refunded or any check
65 redeemed from receipts due the city or county.

110.130. 1. Subject to the provisions of section 110.030 the county commission of each
2 county in this state[, at the April term, in April 1997] **on or before the first Monday of July for**
3 **the year in which a bid is requested** and every fourth year thereafter, with an option to rebid
4 in each odd-numbered year, shall receive proposals from banking corporations or associations
5 at the county seat of the county which desire to be selected as the depositaries of the funds of the
6 county. [For the purpose of letting the funds the county commission shall, by order of record,
7 divide the funds into not less than two nor more than twelve equal parts, except that in counties
8 of the first classification not having a charter form of government, funds shall be divided in not
9 less than two nor more than twenty equal parts, and the bids provided for in sections 110.140 and
10 110.150 may be for one or more of the parts.]

11 2. Notice that such bids will be received shall be published by the clerk of the
12 commission twenty days before the commencement of the term in some newspaper published
13 in the county, and if no newspaper is published therein, then the notice shall be published at the
14 door of the courthouse of the county. In counties operating under the township organization law
15 of this state, township boards shall exercise the same powers and privileges with reference to
16 township funds as are conferred in sections 110.130 to 110.260 upon county commissions with
17 reference to county funds at the same time and manner, except that township funds shall not be
18 divided but let as an entirety; and except, also, that in all cases of the letting of township funds,
19 three notices, posted in three public places by the township clerk, will be a sufficient notice of
20 such letting.

110.140. 1. Any banking corporation or association in the county desiring to bid shall
2 deliver to the clerk of the commission, on or before the first [day of the term] **Monday of July**
3 at which the selection of depositaries is to be made, a sealed proposal, stating the rate of interest
4 that the banking corporation, or association offers to pay on the funds of the county for the term
5 of two or four years next ensuing the date of the bid, or, if the selection is made for a less term
6 than two or four years, as provided in sections 110.180 and 110.190, then for the time between
7 the date of the bid and the next regular time for the selection of depositaries as fixed by section
8 110.130[, and stating also the number of parts of the funds for which the banking corporation or
9 association desires to bid].

10 2. Each bid shall be accompanied by a certified check for not less than the proportion
11 of one and one-half percent of the county revenue of the preceding year as the sum of the part

12 or parts of funds bid for bears to the whole number of the parts, as a guaranty of good faith on
13 the part of the bidder, that if his **or her** bid should be the highest he **or she** will provide the
14 security required by section 110.010. Upon his **or her** failure to give the security required by
15 law, the amount of the certified check shall go to the county as liquidated damages, and the
16 commission may order the county clerk to readvertise for bids.

17 3. It shall be a misdemeanor, and punishable as such, for the clerk of the commission,
18 or any deputy of the clerk, to directly or indirectly disclose the amount of any bid before the
19 selection of depositaries.

110.150. 1. The county commission, at noon on **or before** the first [day of the April
2 term in 1997] **Monday of July for the year in which a bid is requested** and every second or
3 fourth year thereafter, shall publicly open the bids, and cause each bid to be entered upon the
4 records of the commission, and shall select as the depositaries of all the public funds of every
5 kind and description going into the hands of the county treasurer, and also all the public funds
6 of every kind and description going into the hands of the ex officio collector in counties under
7 township organization, the deposit of which is not otherwise provided for by law, the banking
8 corporations or associations whose bids respectively made for one or more of the parts of the
9 funds shall in the aggregate constitute the largest offer for the payment of interest per annum for
10 the funds; but the commission may reject any and all bids.

11 2. The interest upon each fund shall be computed upon the daily balances with the
12 depositary, and shall be payable to the county treasurer monthly, who shall place the interest [on
13 the school funds to the credit of those funds respectively, the interest on all county hospital funds
14 and hospital district funds to the credit of those funds, the interest on county health center funds
15 to the credit of those funds, the interest on county library funds to the credit of those funds and
16 the interest on all other funds to the credit of the county general fund] **to the credit of each**
17 **individual fund held by the county treasurer**; provided, that the interest on any funds collected
18 by the collector of any county of the first classification not having a charter form of government
19 on behalf of any political subdivision or special district shall be credited to such political
20 subdivision or special district.

21 3. The county clerk shall, in opening the bids, return the certified checks deposited with
22 him to the banks whose bids are rejected, and on approval of the security of the successful
23 bidders return the certified checks to the banks whose bids are accepted.

141.150. Fees shall be allowed for services rendered under the provisions of sections
2 141.010 to 141.160 as follows:

3 (1) To the collector [two percent on all sums collected; such percent] **the fee authorized**
4 **by section 52.290, RSMo**, to be taxed as costs and collected from the party redeeming, or from
5 the proceeds of sale, as herein provided;

6 (2) To the collector for making the back tax book, twenty-five cents per tract, to be taxed
7 as costs and collected from the party redeeming such tract;

8 (3) To the collector, attorney's fees in the sum of five percent of the amount of taxes
9 actually collected and paid into the treasury after judgment is obtained or if such taxes are paid
10 before judgment, but after suit is instituted, two percent on all sums collected and paid into the
11 treasury; and an additional sum in the amount of two dollars for each suit instituted pursuant to
12 the provisions of sections 141.010 to 141.160, where publication is not necessary, and in the
13 amount of five dollars for each suit where publication is necessary, which sums shall be taxed
14 and collected as other costs;

15 (4) To the circuit clerk, associate circuit judge, sheriff and printer, such fees as are
16 allowed by law for like services in civil cases, which shall be taxed as costs in the case; provided,
17 that in no case shall the state or county be liable for any such costs, nor shall the county
18 commission or state auditor or commissioner of administration allow any claim for any costs
19 incurred by the provisions of this law; provided further, that all fees collected shall be accounted
20 for and all fees collected, except those allowed the printer, shall be paid to the county treasurer
21 at such times and in the manner as otherwise provided by law.

141.640. Upon the filing of any delinquent tax bill or bills or any list thereof with the
2 collector, as provided in sections 141.210 to 141.810, there shall be imposed and charged on
3 each such tax bill [a collector's commission of two percent of the principal amount of such
4 delinquent tax bill] **the fee authorized under section 52.290, RSMo**, as an additional penalty
5 and part of the lien thereof to be paid to the collector on all such tax bills collected by him, which
6 [two percent penalty] **fee** shall be collected from the party redeeming the parcel of real estate
7 upon which the tax bill is a lien, and shall be accounted for by the collector as other similar
8 penalties are collected by him on delinquent land taxes upon which suit has not been filed, or,
9 if filed, was not filed under the provisions of sections 141.210 to 141.810.

473.743. It shall be the duty of the public administrator to take into his **or her** charge and
2 custody the estates of all deceased persons, and the person and estates of all minors, and the
3 estates or person and estate of all incapacitated persons in his **or her** county, in the following
4 cases:

5 (1) When a stranger dies intestate in the county without relations, or dies leaving a will,
6 and the personal representative named is absent, or fails to qualify;

7 (2) When persons die intestate without any known heirs;

8 (3) When persons unknown die or are found dead in the county;

9 (4) When money, property, papers or other estate are left in a situation exposed to loss
10 or damage, and no other person administers on the same;

11 (5) When any estate of any person who dies intestate therein, or elsewhere, is left in the
12 county liable to be injured, wasted or lost, when the intestate does not leave a known husband,
13 widow or heirs in this state;

14 (6) The persons of all minors under the age of fourteen years, whose parents are dead,
15 and who have no legal guardian or conservator;

16 (7) The estates of all minors whose parents are dead, or, if living, refuse or neglect to
17 qualify as conservator, or, having qualified have been removed, or are, from any cause,
18 incompetent to act as such conservator, and who have no one authorized by law to take care of
19 and manage their estate;

20 (8) The estates or person and estate of all disabled or incapacitated persons in his **or her**
21 county who have no legal guardian or conservator, and no one competent to take charge of such
22 estate, or to act as such guardian or conservator, can be found, or is known to the court having
23 jurisdiction, who will qualify;

24 (9) Where from any other good cause, the court shall order him to take possession of any
25 estate to prevent its being injured, wasted, purloined or lost;

26 **(10) When monies are delivered to the public administrator from the county**
27 **coroner.**

2 [58.510. If the money in the treasury be demanded within five years by
3 the legal representatives of deceased, the treasurer shall pay it to them, after
deducting all fees and expenses.]

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