

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 1209**  
**94TH GENERAL ASSEMBLY**

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Reported from the Committee on Ways and Means May 1, 2008 with recommendation that House Committee Substitute for Senate Committee Substitute for Senate Bill No. 1209 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

5303L.05C

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**AN ACT**

To repeal sections 21.810, 67.1360, 94.900, 94.902, 135.090, 142.869, 144.030, 144.270, 155.010, 242.230, 242.500, 245.020, 245.105, 245.197, 246.305, and 478.466, RSMo, and to enact in lieu thereof twenty-six new sections relating to taxes and fees, with penalty provisions, and with an emergency clause.

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

Section A. Sections 21.810, 67.1360, 94.900, 94.902, 135.090, 142.869, 144.030, 144.270, 155.010, 242.230, 242.500, 245.020, 245.105, 245.197, 246.305, and 478.466, RSMo, are repealed and twenty-six new sections enacted in lieu thereof, to be known as sections 21.810, 32.400, 67.175, 67.1360, 94.271, 94.900, 94.902, 94.1011, 135.090, 135.610, 142.869, 144.030, 144.052, 144.067, 144.270, 155.010, 190.450, 190.451, 242.230, 242.500, 245.020, 245.105, 245.197, 246.305, 321.227, and 478.466, to read as follows:

21.810. 1. There is established a permanent joint committee of the general assembly to be known as the "Joint Committee on Tax Policy" which shall be composed of five members of the senate, appointed by the president pro tem of the senate, and five members of the house of representatives, appointed by the speaker of the house of representatives. A majority of the members of the committee shall constitute a quorum. The members shall annually select one of the members to be the chair and one of the members to be the vice chair. The speaker of the house of representatives and the president pro tem of the senate shall appoint the respective

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.

8 majority members. The minority leader of the house and the minority leader of the senate shall  
9 appoint the respective minority members. The members shall receive no additional  
10 compensation, but shall be reimbursed for actual and necessary expenses incurred by them in the  
11 performance of their duties. No major party shall be represented on the committee by more than  
12 three members from the senate nor by more than three members from the house. The committee  
13 is authorized to meet and act year round and to employ the necessary personnel within the limits  
14 of appropriations. The staff of the committee on legislative research, house research, and senate  
15 research shall provide necessary clerical, research, fiscal, and legal services to the committee,  
16 as the committee may request.

17 2. It shall be the duty of the committee:

18 (1) To make a continuing study and analysis of the current and proposed tax policy of  
19 this state as it relates to:

20 (a) Fairness and equity;

21 (b) True economic impact;

22 (c) Burden on individuals and businesses;

23 (d) Effectiveness of tax expenditures;

24 (e) Impact on political subdivisions of this state;

25 (f) Agreements and contracts with the federal government, other states and territories,  
26 political subdivisions, and private entities relating to the collection and administration of state  
27 and local taxes and fees;

28 (g) Compliance with the state and United States Constitution and federal and  
29 international law; and

30 (h) The effects of interstate commerce;

31 (2) To make a continuing study and review of the department of revenue, the department  
32 of economic development, the state tax commission, and any other state agency, commission,  
33 or state executive office responsible for the administration of tax policies;

34 (3) To study the effects of the coupling or decoupling with the federal income tax code  
35 as it relates to the state income tax;

36 (4) To make recommendations, as and when the committee deems fit, to the general  
37 assembly for legislative action or to report findings and to the departments, commissions, and  
38 offices for administrative or procedural changes;

39 (5) To study the effects of a sales tax holiday; [and]

40 (6) To examine and assess the public benefit of any tax credit program that is the subject  
41 of an audit by the state auditor pursuant to section 620.1300, RSMo, and provide a report to the  
42 general assembly and the governor with the committee's findings and recommendations, if any,  
43 regarding such tax credit program within six months of receiving the audit report;

44           **(7) To approve or deny, after review, any increase in fees made by the director of**  
45 **revenue.**

46           3. All state departments, commissions, and offices responsible for the administration of  
47 tax policies shall cooperate with and assist the committee in the performance of its duties and  
48 shall make available all books, records and information requested, except individually  
49 identifiable information regarding a specific taxpayer. The committee may also consult with  
50 public and private universities and academies, public and private organizations, and private  
51 citizens in the performance of its duties. The committee may contract with public and private  
52 entities, within the limits of appropriation, for analysis and study of current or proposed changes  
53 to state and local tax policy. The committee shall have the power to subpoena witnesses, take  
54 testimony under oath, compel the attendance of witnesses, the giving of testimony and the  
55 production of records.

**32.400. Before increasing any fees administered by the department of revenue, the**  
2 **director of revenue shall appear before the joint committee on tax policy and present a**  
3 **proposed delineation of the fees to be increased. The joint committee shall review all**  
4 **proposed fee increases and shall affirm, by a majority vote of all members serving on the**  
5 **committee, the fee increase proposal of the director before any such increase.**  
6 **Notwithstanding the provisions of section 1.140, RSMo, to the contrary, the provisions of**  
7 **this section shall be nonseverable, and if subdivision (7) of subsection 2 of section 21.810,**  
8 **RSMo, or any provision of this section is for any reason held to be invalid, such decision**  
9 **shall invalidate all of the remaining provisions of this section.**

**67.175. 1. The governing body of any county of the first classification with more**  
2 **than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants**  
3 **may impose, by order or ordinance, a sales tax on all retail sales made within the county**  
4 **which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section**  
5 **shall not exceed one-half of one percent, and shall be imposed solely for the purpose of**  
6 **funding the operation of public safety departments, including police and fire departments,**  
7 **and including communications of such public safety departments. The tax authorized in**  
8 **this section shall be in addition to all other sales taxes imposed by law, and shall be stated**  
9 **separately from all other charges and taxes.**

10           **2. No such order or ordinance adopted under this section shall become effective**  
11 **unless the governing body of the county submits to the voters residing within the county**  
12 **at a state general, primary, or special election a proposal to authorize the governing body**  
13 **of the county to impose a tax under this section. If a majority of the votes cast on the**  
14 **question by the qualified voters voting thereon are in favor of the question, then the tax**  
15 **shall become effective on the first day of the second calendar quarter after the director of**

16 revenue receives notification of adoption of the local sales tax. If a majority of the votes  
17 cast on the question by the qualified voters voting thereon are opposed to the question, then  
18 the tax shall not become effective unless and until the question is resubmitted under this  
19 section to the qualified voters and such question is approved by a majority of the qualified  
20 voters voting on the question.

21       3. All revenue collected under this section by the director of the department of  
22 revenue on behalf of any county, except for one percent for the cost of collection which  
23 shall be deposited in the state's general revenue fund, shall be deposited in a special trust  
24 fund, which is hereby created and shall be known as the "County Public Safety  
25 Departments Sales Tax Fund", and shall be used solely for the designated purposes.  
26 Moneys in the fund shall not be deemed to be state funds, and shall not be commingled  
27 with any funds of the state. The director may make refunds from the amounts in the trust  
28 fund and credited to the county for erroneous payments and overpayments made, and may  
29 redeem dishonored checks and drafts deposited to the credit of such county. Any funds  
30 in the special trust fund which are not needed for current expenditures shall be invested  
31 in the same manner as other funds are invested. Any interest and moneys earned on such  
32 investments shall be credited to the fund.

33       4. The governing body of any county that has adopted the sales tax authorized in  
34 this section may submit the question of repeal of the tax to the voters on any date available  
35 for elections for the county. If a majority of the votes cast on the question by the qualified  
36 voters voting thereon are in favor of the repeal, that repeal shall become effective on  
37 December thirty-first of the calendar year in which such repeal was approved. If a  
38 majority of the votes cast on the question by the qualified voters voting thereon are  
39 opposed to the repeal, then the sales tax authorized in this section shall remain effective  
40 until the question is resubmitted under this section to the qualified voters and the repeal  
41 is approved by a majority of the qualified voters voting on the question.

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

52 resubmitted under this section to the qualified voters and the repeal is approved by a  
53 majority of the qualified voters voting on the question.

54       **6. If the tax is repealed or terminated by any means, all funds remaining in the**  
55 **special trust fund shall continue to be used solely for the designated purposes, and the**  
56 **county shall notify the director of the department of revenue of the action at least ninety**  
57 **days before the effective date of the repeal and the director may order retention in the trust**  
58 **fund, for a period of one year, of two percent of the amount collected after receipt of such**  
59 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**  
60 **checks and drafts deposited to the credit of such accounts. After one year has elapsed after**  
61 **the effective date of abolition of the tax in such county, the director shall remit the balance**  
62 **in the account to the county and close the account of that county. The director shall notify**  
63 **each county of each instance of any amount refunded or any check redeemed from receipts**  
64 **due the county.**

67.1360. 1. The governing body of **the following cities and counties may impose a**  
2 **tax as provided in this section:**

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

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

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

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

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

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

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

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

60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

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

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

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

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

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

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

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

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

87 (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such  
90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than  
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school  
93 year 2005-06 between one thousand eight hundred and one 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;

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

104 (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 **(33) Any city of the fourth classification with more than three thousand eight**  
109 **hundred but fewer than four thousand inhabitants and located in more than one county.**

110 **2. The governing body of any city or county listed in subsection 1 of this section may**  
111 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
112 bed and breakfast inns and campgrounds and any docking facility which rents slips to  
113 recreational boats which are used by transients for sleeping, which shall be at least two percent,  
114 but not more than five percent per occupied room per night, except that such tax shall not  
115 become effective unless the governing body of the city or county submits to the voters of the city  
116 or county at a state general, primary or special election, a proposal to authorize the governing  
117 body of the city or county to impose a tax pursuant to the provisions of this section and section  
118 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
119 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
120 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
121 of tourism. Such tax shall be stated separately from all other charges and taxes.

122 **3. In any city of the fourth classification with more than three thousand eight**  
123 **hundred but fewer than four thousand inhabitants, "transient guest" as used in this**  
124 **section shall not include a person or persons who occupy a room or rooms in a not-for-**  
125 **profit hotel or motel.**

**94.271. 1. The governing body of any city of the fourth classification with more**  
2 **than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants**  
3 **may impose a tax on the charges for all sleeping rooms paid by the transient guests of**  
4 **hotels or motels situated in the city or a portion thereof, which shall not be more than five**  
5 **percent per occupied room per night, except that such tax shall not become effective unless**  
6 **the governing body of the city submits to the voters of the city at a state general or primary**



7 election a proposal to authorize the governing body of the city to impose a tax under this  
8 section. The tax authorized in this section shall be in addition to the charge for the sleeping  
9 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the  
10 city for the promotion of tourism and funding the construction, maintenance, and  
11 operation of capital improvements. Such tax shall be stated separately from all other  
12 charges and taxes.

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

15 Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping rooms  
16 paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate  
17 of .... (insert rate of percent) percent for the purpose of promoting tourism and funding  
18 the construction, maintenance, and operation of capital improvements?

19 ☐ YES

☐ NO

20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
22 favor of the question, then the tax shall become effective on the first day of the second  
23 calendar quarter following the calendar quarter in which the election was held. If a  
24 majority of the votes cast on the question by the qualified voters voting thereon are  
25 opposed to the question, then the tax authorized by this section shall not become effective  
26 unless and until the question is resubmitted under this section to the qualified voters of the  
27 city and such question is approved by a majority of the qualified voters of the city voting  
28 on the question.

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

94.900. 1. The governing body of any city of the third classification with more than ten  
2 thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly  
3 within a county of the first classification with more than one hundred eighty-four thousand but  
4 less than one hundred eighty-eight thousand inhabitants, **or any city of the fourth classification**  
5 **with more than eight thousand nine hundred but fewer than nine thousand inhabitants,**  
6 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half  
7 of one percent on all retail sales made in such city which are subject to taxation under the  
8 provisions of sections 144.010 to 144.525, RSMo, for the purpose of improving the public safety  
9 for such city, including but not limited to expenditures on equipment, city employee salaries and  
10 benefits, and facilities for police, fire and emergency medical providers. The tax authorized by  
11 this section shall be in addition to any and all other sales taxes allowed by law, except that no

12 ordinance or order imposing a sales tax pursuant to the provisions of this section shall be  
13 effective unless the governing body of the city submits to the voters of the city, at a county or  
14 state general, primary or special election, a proposal to authorize the governing body of the city  
15 to impose a tax.

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

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

21 ☐ YES

☐ NO

22

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

25

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
27 of the proposal submitted pursuant to this subsection, then the ordinance or order and any  
28 amendments thereto shall be in effect on the first day of the second **calender** quarter  
29 [immediately following the election approving the proposal] **after the director of revenue**  
30 **receives notification of adoption of the local sales tax**. If a proposal receives less than the  
31 required majority, then the governing body of the city shall have no power to impose the sales  
32 tax herein authorized unless and until the governing body of the city shall again have submitted  
33 another proposal to authorize the governing body of the city to impose the sales tax authorized  
34 by this section and such proposal is approved by the required majority of the qualified voters  
35 voting thereon. However, in no event shall a proposal pursuant to this section be submitted to  
36 the voters sooner than twelve months from the date of the last proposal pursuant to this section.

37 3. All revenue received by a city from the tax authorized under the provisions of this  
38 section shall be deposited in a special trust fund and shall be used solely for improving the public  
39 safety for such city for so long as the tax shall remain in effect.

40 4. Once the tax authorized by this section is abolished or is terminated by any means, all  
41 funds remaining in the special trust fund shall be used solely for improving the public safety for  
42 the city. Any funds in such special trust fund which are not needed for current expenditures may  
43 be invested by the governing body in accordance with applicable laws relating to the investment  
44 of other city funds.

45 5. All sales taxes collected by the director of the department of revenue under this  
46 section on behalf of any city, less one percent for cost of collection which shall be deposited in  
47 the state's general revenue fund after payment of premiums for surety bonds as provided in

48 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created [in the  
49 state treasury], to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in  
50 the trust fund shall not be deemed to be state funds and shall not be commingled with any funds  
51 of the state. The provisions of section 33.080, RSMo, to the contrary notwithstanding, money  
52 in this fund shall not be transferred and placed to the credit of the general revenue fund. The  
53 director of the department of revenue shall keep accurate records of the amount of money in the  
54 trust and which was collected in each city imposing a sales tax pursuant to this section, and the  
55 records shall be open to the inspection of officers of the city and the public. Not later than the  
56 tenth day of each month the director of the department of revenue shall distribute all moneys  
57 deposited in the trust fund during the preceding month to the city which levied the tax; such  
58 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
59 arising from the trust fund shall be by an appropriation act to be enacted by the governing body  
60 of each such city. Expenditures may be made from the fund for any functions authorized in the  
61 ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

94.902. 1. The governing body of any city of the third classification with more than  
2 twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants,  
3 **or of any city of the fourth classification with more than thirty thousand three hundred but**  
4 **fewer than thirty thousand seven hundred inhabitants,** may impose, by order or ordinance,  
5 a sales tax on all retail sales made in the city which are subject to taxation under chapter 144,  
6 RSMo. The tax authorized in this section may be imposed in an amount of up to one-half of one  
7 percent, and shall be imposed solely for the purpose of improving the public safety for such city,  
8 including but not limited to expenditures on equipment, city employee salaries and benefits, and

9 facilities for police, fire and emergency medical providers. The tax authorized in this section  
10 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from  
11 all other charges and taxes. The order or ordinance imposing a sales tax under this section shall  
12 not become effective unless the governing body of the city submits to the voters residing within  
13 the city, at a county or state general, primary, or special election, a proposal to authorize the  
14 governing body of the city to impose a tax under this section.

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

17 Shall the city of ..... (city's name) impose a citywide sales tax at a rate of ..... (insert rate  
18 of percent) percent for the purpose of improving the public safety of the city?

19 ☐ YES

☐ NO

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

23  
24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
25 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
26 become effective on the first day of the second calendar quarter after the director of revenue  
27 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal  
28 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become  
29 effective unless the proposal is resubmitted under this section to the qualified voters and such  
30 proposal is approved by a majority of the qualified voters voting on the proposal. However, in  
31 no event shall a proposal under this section be submitted to the voters sooner than twelve months  
32 from the date of the last proposal under this section.

33 3. Any sales tax imposed under this section shall be administered, collected, enforced,  
34 and operated as required in section 32.087, RSMo. All sales taxes collected by the director of  
35 the department of revenue under this section on behalf of any city, less one percent for cost of  
36 collection which shall be deposited in the state's general revenue fund after payment of premiums  
37 for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund,  
38 which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax  
39 Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not  
40 be commingled with any funds of the state. The provisions of section 33.080, RSMo, to the  
41 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of  
42 the general revenue fund. The director shall keep accurate records of the amount of money in  
43 the trust **fund** and which was collected in each city imposing a sales tax under this section, and  
44 the records shall be open to the inspection of officers of the city and the public. Not later than

45 the tenth day of each month the director shall distribute all moneys deposited in the trust fund  
46 during the preceding month to the city which levied the tax. Such funds shall be deposited with  
47 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall  
48 be by an appropriation act to be enacted by the governing body of each such city. Expenditures  
49 may be made from the fund for any functions authorized in the ordinance or order adopted by  
50 the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining  
51 in the special trust fund shall continue to be used solely for the designated purposes. Any funds  
52 in the special trust fund which are not needed for current expenditures shall be invested in the  
53 same manner as other funds are invested. Any interest and moneys earned on such investments  
54 shall be credited to the fund.

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

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

69 Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ..... (insert  
70 rate of percent) percent for the purpose of improving the public safety of the city?

71 ☐ YES

☐ NO

72

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

79 6. Whenever the governing body of any city that has adopted the sales tax authorized in  
80 this section receives a petition, signed by ten percent of the registered voters of the city voting

81 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
82 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
83 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
84 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
85 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
86 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
87 question is resubmitted under this section to the qualified voters and the repeal is approved by  
88 a majority of the qualified voters voting on the question.

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

**94.1011. 1. The governing body of any city of the third classification with more  
2 than three thousand five hundred but fewer than three thousand six hundred inhabitants  
3 may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the  
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall  
5 be not more than three percent per occupied room per night, and shall be imposed solely  
6 for the purpose of funding the construction, maintenance, and repair of a multipurpose  
7 conference and convention center. The tax authorized in this section shall be in addition  
8 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated  
9 separately from all other charges and taxes.**

10 **2. No such order or ordinance shall become effective unless the governing body of  
11 the city submits to the voters of the city at a state general, primary, or special election a  
12 proposal to authorize the governing body of the city to impose a tax under this section. If  
13 a majority of the votes cast on the question by the qualified voters voting thereon are in  
14 favor of the question, then the tax shall become effective on the first day of the second  
15 calendar quarter following the calendar quarter in which the election was held. If a  
16 majority of the votes cast on the question by the qualified voters voting thereon are  
17 opposed to the question, then the tax shall not become effective unless and until the  
18 question is resubmitted under this section to the qualified voters of the city and such  
19 question is approved by a majority of the qualified voters voting on the question.**

20 **3. All revenue generated by the tax shall be collected by the city collector of  
21 revenue, shall be deposited in a special trust fund, and shall be used solely for the  
22 designated purposes. If the tax is repealed, all funds remaining in the special trust fund  
23 shall continue to be used solely for the designated purposes. Any funds in the special trust  
24 fund that are not needed for current expenditures may be invested by the governing body  
25 in accordance with applicable laws relating to the investment of other city funds. Any  
26 interest and moneys earned on such investments shall be credited to the fund.**

27           **4. The governing body of any city that has adopted the tax authorized in this**  
28 **section may submit the question of repeal of the tax to the voters on any date available for**  
29 **elections for the city. If a majority of the votes cast on the proposal are in favor of the**  
30 **repeal, that repeal shall become effective on December thirty-first of the calendar year in**  
31 **which such repeal was approved. If a majority of the votes cast on the question by the**  
32 **qualified voters voting thereon are opposed to the repeal, then the tax authorized in this**  
33 **section shall remain effective until the question is resubmitted under this section to the**  
34 **qualified voters of the city, and the repeal is approved by a majority of the qualified voters**  
35 **voting on the question.**

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

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

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

2           (1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not  
3 exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as  
4 a home. As used in this section, "homestead" shall not include any dwelling which is occupied  
5 by more than two families;

6           (2) "Public safety officer", any firefighter, police officer, capitol police officer, parole  
7 officer, probation officer, correctional employee, water patrol officer, park ranger, conservation  
8 officer, commercial motor enforcement officer, emergency medical technician, first responder,  
9 or highway patrolman employed by the state of Missouri or a political subdivision thereof who  
10 is killed in the line of duty, unless the death was the result of the officer's own misconduct or  
11 abuse of alcohol or drugs;

12           (3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

13           2. For all tax years beginning on or after January 1, 2008, a surviving spouse shall be  
14 allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding  
15 tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the total amount of  
16 the property taxes on the surviving spouse's homestead paid during the tax year for which the  
17 credit is claimed. **A surviving spouse may claim the credit authorized under this section for**  
18 **each tax year beginning the year of death of the public safety officer spouse until the tax**  
19 **year in which the surviving spouse remarries. No credit shall be allowed for the tax year**  
20 **in which the surviving spouse remarries.** If the amount allowable as a credit exceeds the  
21 income tax reduced by other credits, then the excess shall be considered an overpayment of the  
22 income tax.

23           3. The department of revenue shall promulgate rules to implement the provisions of this  
24 section.

25           4. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that  
26 is created under the authority delegated in this section shall become effective only if it complies  
27 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section  
28 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers  
29 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the  
30 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
31 grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be  
32 invalid and void.

33           5. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

34           (1) The provisions of the new program authorized under this section shall automatically  
35 sunset six years after August 28, 2007, unless reauthorized by an act of the general assembly; and

36           (2) If such program is reauthorized, the program authorized under this section shall  
37 automatically sunset twelve years after the effective date of the reauthorization of this section;  
38 and

39           (3) This section shall terminate on September first of the calendar year immediately  
40 following the calendar year in which the program authorized under this section is sunset.

**135.610. 1. For all tax years beginning on or after January 1, 2008, any taxpayer**  
2 **who is a volunteer firefighter with a registered fire department in this state shall be**  
3 **allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding**  
4 **withholding tax imposed by sections 143.191 to 143.265, RSMo.**

5           **2. The credit authorized in this section shall be claimed as follows:**

6           **(1) The taxpayer may claim a credit in the amount of one hundred eighty dollars**  
7 **in the first tax year the taxpayer claims the credit if the taxpayer has completed at least**  
8 **twelve hours of any firefighter training program approved by the office of the state fire**



9 marshal in the tax year for which the credit is claimed. The taxpayer may claim the credit  
10 authorized in this subdivision in each subsequent tax year if the taxpayer completes at least  
11 twelve hours of any firefighter training program approved by the office of the state fire  
12 marshal in such subsequent tax year;

13 (2) After the initial tax credit is claimed under subdivision (1) of this subsection and  
14 the taxpayer has completed the Basic Fire Fighter program or been certified after  
15 completing the Fire Fighter I or Fire Fighter II program by the division of fire safety for  
16 a minimum of thirty-six hours, the taxpayer may claim a credit in the amount of three  
17 hundred sixty dollars in each tax year if the taxpayer has completed at least twelve hours  
18 of firefighter training program approved by the office of the state fire marshal in the tax  
19 year the taxpayer claims the credit under this subdivision.

20 3. The state fire marshal may develop or approve existing training programs for  
21 volunteer firefighters, may establish procedures for providing documentation that the  
22 taxpayer is a volunteer firefighter in good standing with a registered fire department, as  
23 required in chapter 320, RSMo, and has completed the training requirements in this  
24 section, and may promulgate rules to implement the provisions of this section.

25 4. The tax credit allowed by this section shall be claimed by the qualified taxpayer  
26 at the time such taxpayer files a return and shall be applied against the income tax liability  
27 imposed by chapter 143, RSMo, after all other credits provided by law have been applied.  
28 If the amount of the tax credit exceeds the taxpayer's tax liability, the difference shall not  
29 be refundable but may be carried forward to any of the taxpayer's four subsequent taxable  
30 years.

31 5. The director of revenue shall establish the procedure by which the tax credit in  
32 this section may be claimed, and shall promulgate rules to implement the provisions of this  
33 section.

34 6. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
35 that is created under the authority delegated in this section shall become effective only if  
36 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
37 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
38 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
39 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
40 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
41 adopted after August 28, 2008, shall be invalid and void.

42 7. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

43           **(1) The provisions of the new program authorized under this section shall**  
44 **automatically sunset six years after the effective date of this section unless reauthorized by**  
45 **an act of the general assembly; and**

46           **(2) If such program is reauthorized, the program authorized under this section**  
47 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
48 **section; and**

49           **(3) This section shall terminate on September first of the calendar year immediately**  
50 **following the calendar year in which the program authorized under this section is sunset.**

142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles,  
2 buses as defined in section 301.010, RSMo, or commercial motor vehicles registered in this state  
3 which are powered by alternative fuel, and for which a valid decal has been acquired as provided  
4 in this section. The owners or operators of such motor vehicles shall, in lieu of the tax imposed  
5 by section 142.803, pay an annual alternative fuel decal fee as follows: seventy-five dollars on  
6 each passenger motor vehicle, school bus as defined in section 301.010, RSMo, and commercial  
7 motor vehicle with a licensed gross vehicle weight of eighteen thousand pounds or less; one  
8 hundred dollars on each motor vehicle with a licensed gross weight in excess of eighteen  
9 thousand pounds but not more than thirty-six thousand pounds used for farm or farming  
10 transportation operations and registered with a license plate designated with the letter "F"; one  
11 hundred fifty dollars on each motor vehicle with a licensed gross vehicle weight in excess of  
12 eighteen thousand pounds but less than or equal to thirty-six thousand pounds, and each  
13 passenger-carrying motor vehicle subject to the registration fee provided in sections 301.059,  
14 301.061 and 301.063, RSMo; two hundred fifty dollars on each motor vehicle with a licensed  
15 gross weight in excess of thirty-six thousand pounds used for farm or farming transportation  
16 operations and registered with a license plate designated with the letter "F"; and one thousand  
17 dollars on each motor vehicle with a licensed gross vehicle weight in excess of thirty-six  
18 thousand pounds. **Notwithstanding provisions of this section to the contrary, motor vehicles**  
19 **licensed as historic under section 301.131, RSMo, which are powered by alternative fuel**  
20 **shall be exempt from both the tax imposed by this chapter and the alternative fuel decal**  
21 **requirements of this section.**

22           2. Except interstate fuel users and vehicles licensed under a reciprocity agreement as  
23 defined in section 142.617, the tax imposed by section 142.803 shall not apply to motor vehicles  
24 registered outside this state which are powered by alternative fuel, and for which a valid  
25 temporary alternative fuel decal has been acquired as provided in this section. The owners or  
26 operators of such motor vehicles shall, in lieu of the tax imposed by section 142.803, pay a  
27 temporary alternative fuel decal fee of eight dollars on each such vehicle. Such decals shall be  
28 valid for a period of fifteen days from the date of issuance and shall be attached to the lower

29 right-hand corner of the front windshield on the motor vehicle for which it was issued. Such  
30 decal and fee shall not be transferable. All proceeds from such decal fees shall be deposited as  
31 specified in section 142.345. Alternative fuel dealers selling such decals in accordance with  
32 rules and regulations prescribed by the director shall be allowed to retain fifty cents for each  
33 decal fee timely remitted to the director.

34 3. The director shall annually, on or before January thirty-first of each year, collect or  
35 cause to be collected from owners or operators of the motor vehicles specified in subsection 1  
36 of this section the annual decal fee. Applications for such decals shall be supplied by the  
37 department of revenue. In the case of a motor vehicle which is not in operation by January  
38 thirty-first of any year, a decal may be purchased for a fractional period of such year, and the  
39 amount of the decal fee shall be reduced by one-twelfth for each complete month which shall  
40 have elapsed since the beginning of such year.

41 4. Upon the payment of the fee required by subsection 1 of this section, the director shall  
42 issue a decal, which shall be valid for the current calendar year and shall be attached to the lower  
43 right-hand corner of the front windshield on the motor vehicle for which it was issued.

44 5. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle shall  
45 be transferable upon a change of ownership of the motor vehicle and, if the LP gas or natural gas  
46 equipment is removed from a motor vehicle upon a change of ownership and is reinstalled in  
47 another motor vehicle, upon such reinstallation. Such transfers shall be accomplished in  
48 accordance with rules and regulations promulgated by the director.

49 6. It shall be unlawful for any person to operate a motor vehicle required to have an  
50 alternative fuel decal upon the highways of this state without a valid decal.

51 7. No person shall cause to be put, or put, LP gas or natural gas into the fuel supply  
52 receptacle of a motor vehicle required to have an alternative fuel decal unless the motor vehicle  
53 has a valid decal attached to it. Sales of fuel placed in the supply receptacle of a motor vehicle  
54 displaying such decal shall be recorded upon an invoice, which invoice shall include the decal  
55 number, the motor vehicle license number and the number of gallons placed in such supply  
56 receptacle.

57 8. Any person violating any provision of this section is guilty of an infraction and shall,  
58 upon conviction thereof, be fined five hundred dollars.

59 9. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing  
60 and reporting requirements of this chapter.

144.030. 1. There is hereby specifically exempted from the provisions of sections  
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to  
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and  
4 any other state of the United States, or between this state and any foreign country, and any retail

5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws  
6 of the United States of America, and such retail sales of tangible personal property which the  
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the  
8 constitution of this state.

9         2. There are also specifically exempted from the provisions of the local sales tax law as  
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and  
11 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to  
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections  
13 144.010 to 144.525 and 144.600 to 144.745:

14         (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of  
15 such excise tax is refunded pursuant to section 142.824, RSMo; or upon the sale at retail of fuel  
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing  
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into  
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or  
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will  
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at  
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide  
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with  
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,  
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which  
25 are to be sold ultimately in processed form at retail;

26         (2) Materials, manufactured goods, machinery and parts which when used in  
27 manufacturing, processing, compounding, mining, producing or fabricating become a component  
28 part or ingredient of the new personal property resulting from such manufacturing, processing,  
29 compounding, mining, producing or fabricating and which new personal property is intended to  
30 be sold ultimately for final use or consumption; and materials, including without limitation,  
31 gases and manufactured goods, including without limitation, slagging materials and firebrick,  
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting  
33 with or by becoming, in whole or in part, component parts or ingredients of steel products  
34 intended to be sold ultimately for final use or consumption;

35         (3) Materials, replacement parts and equipment purchased for use directly upon, and for  
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock  
37 or aircraft engaged as common carriers of persons or property;

38         (4) Replacement machinery, equipment, and parts and the materials and supplies solely  
39 required for the installation or construction of such replacement machinery, equipment, and  
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is

41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and  
42 the materials and supplies required solely for the operation, installation or construction of such  
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,  
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material  
45 recovery processing plant" means a facility that has as its primary purpose the recovery of  
46 materials into a useable product or a different form which is used in producing a new product and  
47 shall include a facility or equipment which are used exclusively for the collection of recovered  
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles  
49 used on highways. For purposes of this section, the terms motor vehicle and highway shall have  
50 the same meaning pursuant to section 301.010, RSMo. Material recovery is not the reuse of  
51 materials within a manufacturing process or the use of a product previously recovered. The  
52 material recovery processing plant shall qualify under the provisions of this section regardless  
53 of ownership of the material being recovered;

54 (5) Machinery and equipment, and parts and the materials and supplies solely required  
55 for the installation or construction of such machinery and equipment, purchased and used to  
56 establish new or to expand existing manufacturing, mining or fabricating plants in the state if  
57 such machinery and equipment is used directly in manufacturing, mining or fabricating a product  
58 which is intended to be sold ultimately for final use or consumption;

59 (6) Tangible personal property which is used exclusively in the manufacturing,  
60 processing, modification or assembling of products sold to the United States government or to  
61 any agency of the United States government;

62 (7) Animals or poultry used for breeding or feeding purposes;

63 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and  
64 other machinery, equipment, replacement parts and supplies used in producing newspapers  
65 published for dissemination of news to the general public;

66 (9) The rentals of films, records or any type of sound or picture transcriptions for public  
67 commercial display;

68 (10) Pumping machinery and equipment used to propel products delivered by pipelines  
69 engaged as common carriers;

70 (11) Railroad rolling stock for use in transporting persons or property in interstate  
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or  
72 more or trailers used by common carriers, as defined in section 390.020, RSMo, in the  
73 transportation of persons or property;

74 (12) Electrical energy used in the actual primary manufacture, processing, compounding,  
75 mining or producing of a product, or electrical energy used in the actual secondary processing  
76 or fabricating of the product, or a material recovery processing plant as defined in subdivision

77 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical  
78 energy so used exceeds ten percent of the total cost of production, either primary or secondary,  
79 exclusive of the cost of electrical energy so used or if the raw materials used in such processing  
80 contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.  
81 There shall be a rebuttable presumption that the raw materials used in the primary manufacture  
82 of automobiles contain at least twenty-five percent recovered materials. For purposes of this  
83 subdivision, "processing" means any mode of treatment, act or series of acts performed upon  
84 materials to transform and reduce them to a different state or thing, including treatment necessary  
85 to maintain or preserve such processing by the producer at the production facility;

86 (13) Anodes which are used or consumed in manufacturing, processing, compounding,  
87 mining, producing or fabricating and which have a useful life of less than one year;

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely  
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies  
90 solely required for the installation, construction or reconstruction of such machinery, equipment,  
91 appliances and devices, [and so certified as such by the director of the department of natural  
92 resources, except that any action by the director pursuant to this subdivision may be appealed to  
93 the air conservation commission which may uphold or reverse such action];

94 (15) Machinery, equipment, appliances and devices purchased or leased and used solely  
95 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies  
96 solely required for the installation, construction or reconstruction of such machinery, equipment,  
97 appliances and devices, [and so certified as such by the director of the department of natural  
98 resources, except that any action by the director pursuant to this subdivision may be appealed to  
99 the Missouri clean water commission which may uphold or reverse such action];

100 (16) Tangible personal property purchased by a rural water district;

101 (17) All amounts paid or charged for admission or participation or other fees paid by or  
102 other charges to individuals in or for any place of amusement, entertainment or recreation, games  
103 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
104 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
105 municipality or other political subdivision and do not inure to any private person, firm, or  
106 corporation;

107 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,  
108 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of  
109 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically  
110 including hearing aids and hearing aid supplies and all sales of drugs which may be legally  
111 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to  
112 administer those items, including samples and materials used to manufacture samples which may

113 be dispensed by a practitioner authorized to dispense such samples and all sales of medical  
114 oxygen, home respiratory equipment and accessories, hospital beds and accessories and  
115 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,  
116 electronic Braille equipment and, if purchased by or on behalf of a person with one or more  
117 physical or mental disabilities to enable them to function more independently, all sales of  
118 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and  
119 augmentative communication devices, and items used solely to modify motor vehicles to permit  
120 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or  
121 nonprescription drugs [to individuals with disabilities] **as prescribed by a practitioner;**

122 (19) All sales made by or to religious and charitable organizations and institutions in  
123 their religious, charitable or educational functions and activities and all sales made by or to all  
124 elementary and secondary schools operated at public expense in their educational functions and  
125 activities;

126 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce  
127 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,  
128 including fraternal organizations which have been declared tax-exempt organizations pursuant  
129 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or  
130 charitable functions and activities and all sales made to eleemosynary and penal institutions and  
131 industries of the state, and all sales made to any private not-for-profit institution of higher  
132 education not otherwise excluded pursuant to subdivision (19) of this subsection or any  
133 institution of higher education supported by public funds, and all sales made to a state relief  
134 agency in the exercise of relief functions and activities;

135 (21) All ticket sales made by benevolent, scientific and educational associations which  
136 are formed to foster, encourage, and promote progress and improvement in the science of  
137 agriculture and in the raising and breeding of animals, and by nonprofit summer theater  
138 organizations if such organizations are exempt from federal tax pursuant to the provisions of the  
139 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any  
140 fair conducted by a county agricultural and mechanical society organized and operated pursuant  
141 to sections 262.290 to 262.530, RSMo;

142 (22) All sales made to any private not-for-profit elementary or secondary school, all sales  
143 of feed additives, medications or vaccines administered to livestock or poultry in the production  
144 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
145 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,  
146 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
147 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
148 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new

generation cooperative or an eligible new generation processing entity as defined in section 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

- (a) Used exclusively for agricultural purposes;
- (b) Used on land owned or leased for the purpose of producing farm products; and
- (c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(23) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter,



185 including service for common areas and facilities and vacant units, shall be considered as sales  
186 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales  
187 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility  
188 service rate classification and the provision of service thereunder shall be conclusive as to  
189 whether or not the utility must charge sales tax;

190 (c) Each person making domestic use purchases of services or property and who uses any  
191 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day  
192 of the fourth month following the year of purchase, and without assessment, notice or demand,  
193 file a return and pay sales tax on that portion of nondomestic purchases. Each person making  
194 nondomestic purchases of services or property and who uses any portion of the services or  
195 property so purchased for domestic use, and each person making domestic purchases on behalf  
196 of occupants of residential apartments or condominiums through a single or master meter,  
197 including service for common areas and facilities and vacant units, under a nonresidential utility  
198 service rate classification may, between the first day of the first month and the fifteenth day of  
199 the fourth month following the year of purchase, apply for credit or refund to the director of  
200 revenue and the director shall give credit or make refund for taxes paid on the domestic use  
201 portion of the purchase. The person making such purchases on behalf of occupants of residential  
202 apartments or condominiums shall have standing to apply to the director of revenue for such  
203 credit or refund;

204 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or  
205 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such  
206 sales do not constitute a majority of the annual gross income of the seller;

207 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,  
208 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of  
209 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local  
210 sales taxes on such excise taxes;

211 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne  
212 vessels which are used primarily in or for the transportation of property or cargo, or the  
213 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,  
214 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while  
215 it is afloat upon such river;

216 (27) All sales made to an interstate compact agency created pursuant to sections 70.370  
217 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and  
218 activities of such agency as provided pursuant to the compact;

219 (28) Computers, computer software and computer security systems purchased for use  
220 by architectural or engineering firms headquartered in this state. For the purposes of this

221 subdivision, "headquartered in this state" means the office for the administrative management  
222 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

223 (29) All livestock sales when either the seller is engaged in the growing, producing or  
224 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering  
225 or leasing of such livestock;

226 (30) All sales of barges which are to be used primarily in the transportation of property  
227 or cargo on interstate waterways;

228 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other  
229 utilities which are ultimately consumed in connection with the manufacturing of cellular glass  
230 products or in any material recovery processing plant as defined in subdivision (4) of this  
231 subsection;

232 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or  
233 herbicides used in the production of crops, aquaculture, livestock or poultry;

234 (33) Tangible personal property and utilities purchased for use or consumption directly  
235 or exclusively in the research and development of agricultural/biotechnology and plant genomics  
236 products and prescription pharmaceuticals consumed by humans or animals;

237 (34) All sales of grain bins for storage of grain for resale;

238 (35) All sales of feed which are developed for and used in the feeding of pets owned by  
239 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
240 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

241 (36) All purchases by a contractor on behalf of an entity located in another state,  
242 provided that the entity is authorized to issue a certificate of exemption for purchases to a  
243 contractor under the provisions of that state's laws. For purposes of this subdivision, the term  
244 "certificate of exemption" shall mean any document evidencing that the entity is exempt from  
245 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.  
246 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's  
247 exemption certificate as evidence of the exemption. If the exemption certificate issued by the  
248 exempt entity to the contractor is later determined by the director of revenue to be invalid for any  
249 reason and the contractor has accepted the certificate in good faith, neither the contractor or the  
250 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result  
251 of use of the invalid exemption certificate. Materials shall be exempt from all state and local  
252 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible  
253 personal property which is used in fulfilling a contract for the purpose of constructing, repairing  
254 or remodeling facilities for the following:

255 (a) An exempt entity located in this state, if the entity is one of those entities able to issue  
256 project exemption certificates in accordance with the provisions of section 144.062; or

(b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;

(37) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo;

(38) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event;

(39) All purchases by a sports complex authority created under section 64.920, RSMo.

**144.052. 1. This section shall be known and may be cited as the "Show-Me Green Tax Holiday Act".**

**2. As used in this section, "energy efficient products" means any dishwasher, clothes washer, clothes dryer, air conditioner, furnace, water heater, ceiling fan, incandescent or florescent light bulb, dehumidifier, programmable thermostat, or refrigerator that has been designated by the United States Environmental Protection Agency or the United States Department of Energy as meeting or exceeding the requirements of the Energy Star program of either agency, and that is purchased for noncommercial home or personal use.**

**3. In the year beginning on January 1, 2008, there is hereby specifically exempted from state sales tax law the first one thousand five hundred dollars paid per new product for all retail sales of any energy efficient product during a seven-day period beginning at 12:01 a.m. on the first Friday in November and ending at midnight on the Thursday following. For each year beginning on or after January 1, 2009, such sales shall be exempted during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth.**

**4. Beginning on August 28, 2008, the governing body of any political subdivision may adopt an order or ordinance stating that the sales tax holiday in this section shall not apply to the collection of local sales taxes on sales that occur within the political subdivision. Upon adoption of such an order or ordinance, the governing body of the political subdivision shall provide written notice to the department of revenue of the substance of the order or ordinance.**

23           **5. The exemption in this section shall not apply to any sales which take place within**  
24 **the Missouri state fairgrounds, or to any sales of items purchased for trade, business, or**  
25 **resale purposes.**

26           **6. This section shall not apply to any retailer when less than two percent of the**  
27 **retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall**  
28 **offer a sales tax refund in lieu of the sales tax holiday.**

**144.067. There is hereby specifically exempted from state sales and use tax law all**  
2 **retail sales of any product having a selling price of six hundred dollars or less per product,**  
3 **during a three-day period beginning at 12:01 a.m. on June 27, 2008, and ending at**  
4 **midnight on June 29, 2008. This section shall not apply to any retailer when less than two**  
5 **percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday.**  
6 **The retailer shall offer a sales tax refund in lieu of the sales tax holiday.**

          144.270. For the purpose of more efficiently securing the payment of and accounting for  
2 the tax imposed by [sections 144.010 to 144.510] **this chapter**, the director of revenue shall  
3 make, promulgate and enforce reasonable rules and regulations for the administration and  
4 enforcement of the provisions of [sections 144.010 to 144.510] **this chapter**.

          155.010. As used in this chapter, the following terms mean:

2           (1) "Aircraft", any contrivance now known, or hereafter invented, used or designed for  
3 navigation of, or flight in, the air;

4           (2) "Airline company", any person, firm, partnership, corporation, trustee, receiver or  
5 assignee, and all other persons, whether or not in a representative capacity, undertaking to engage  
6 in the carriage of persons or cargo for hire by commercial aircraft pursuant to certificates of  
7 convenience and necessity issued by the federal Civil Aeronautics Board, or successor thereof,  
8 or any noncertificated air carrier authorized to engage in irregular and infrequent air  
9 transportation by the federal Civil Aeronautics Board, or successor thereof;

10          (3) "Aviation fuel", any fuel specifically compounded for use in reciprocating aircraft  
11 engines;

12          (4) "Commercial aircraft", aircraft fully equipped for flight and of more than [seven]  
13 **three thousand pounds maximum certified gross take-off weight.**

**190.450. For the purpose of funding wireless enhanced 911 service, the governing**  
2 **body of any county with a charter form of government or any county of the first**  
3 **classification may impose a fee on every wireless number from any wireless device capable**  
4 **of accessing the 911 system operated within such county, the revenue generated therefrom**  
5 **to be deposited in a fund which shall be used only by the police department for 911**  
6 **equipment, personnel, training, and related services. The fee shall not exceed seventy-five**

7 cents per month per wireless telephone number, and shall be imposed subject to approval  
8 by a majority of the voters casting ballots in an election held under section 190.451.

2 **190.451. 1. The governing body of any county with a charter form of government**  
3 **or any county of the first classification may call for a ballot measure to be placed before**  
4 **the voters at any general or special election for the purpose of ratifying the fee imposed by**  
5 **the county under section 190.450. The ballot shall contain substantially the following**  
6 **language:**

7 "Shall (name of county) impose a fee of (amount up to seventy-five cents per  
8 wireless number per month) on every wireless telephone number capable of accessing the  
9 911 system operated by (name of county), the revenue from which shall be deposited in a  
10 special fund which may be used by the police department only for 911 equipment,  
11 personnel, training, and related services:

12 ☐ YES ☐ NO

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

15 **2. The governing body of a county calling for an election under this section may call**  
16 **for an election for the purposes specified in this section at subsequent general or special**  
17 **elections until the ballot measure is approved.**

18 **3. If a majority of the votes cast on the ballot measure by the qualified voters voting**  
19 **thereon are in favor of such measure, the governing body of the county calling for the**  
20 **election is authorized to impose the fee in any amount up to the amount approved by the**  
21 **voters, and is further authorized to establish a special fund for use consistent with this**  
22 **section.**

242.230. The chief engineer shall make a report in writing to the board of supervisors  
2 once every twelve months and [oftener] **more often** if said board shall so require. Upon receipt  
3 of the final report of said engineer concerning surveys made of the lands and other property  
4 contained in the district organized, and plans for reclaiming the same, the board of supervisors  
5 shall adopt such report or any modification thereof approved by the chief engineer after  
6 consulting with [him] **the chief engineer** or someone representing [him] **the chief engineer**, and  
7 thereafter such adopted report shall be the plan for draining, leveeing or reclaiming such lands  
8 and other property from overflow or damage by water, and it shall after such adoption be known  
9 and designated as "The Plan for Reclamation", which plan shall be filed with the secretary of the  
10 board of supervisors and [by him] copied **by the secretary** into the records of the district.  
11 Supplemental plans for draining, leveeing, or reclaiming **some or all of** the lands and other  
12 property in the district from overflow or damage by water may be adopted by the board of

13 supervisors from time to time as deemed necessary by the board of supervisors. The aforesaid  
14 supplemental plans may supplement, alter or modify "The Plan for Reclamation" and shall  
15 become a part thereof.

242.500. 1. Whenever the **board of supervisors of any district in existence as of**  
2 **August 28, 2008, or organized under this chapter after August 28, 2008, on behalf of the**  
3 **district, or the** owners of twenty-five percent or more of the acreage of the lands in the district  
4 shall file a petition with the circuit clerk in whose office the articles of association were filed,  
5 stating that there has been a material change in the values of **all or some of** the property in the  
6 district since the last previous assessment of benefits or readjustment of the assessment of  
7 benefits and praying for a readjustment of the assessment of benefits **of the property identified**  
8 **in the petition** for the purpose of making a more equitable basis for the levy of the maintenance  
9 tax or for the purpose of levying a new tax to pay the costs of the completion of the proposed  
10 works and improvements as shown in the supplemental plan for reclamation adopted by the  
11 board of supervisors pursuant to section 242.230, or for both of the aforesaid purposes, the  
12 circuit clerk shall give notice of the filing and hearing of the petition in the manner and for the  
13 time provided for in section 242.030. The notice may be in the following form:

14 Notice is hereby given to all persons interested in the lands and property included within  
15 the ..... district that a petition has been filed in the office of the clerk of the circuit court of .....  
16 County, ....., praying for a readjustment of the assessment of benefits **of all or some of the**  
17 **property in the district as identified in the petition** for the purpose(s) of ....., and that  
18 the petition will be heard by the circuit court on the ..... day of ....., 20....  
19 .....,

20 Clerk of the circuit court ..... County

21

22 Upon hearing of the petition if the court finds that there has been a material change in the values  
23 of **some or all of the** property in the district **as identified in the petition** since the last previous  
24 assessment of benefits, the court shall order that there be made a readjustment of the assessment  
25 of benefits **for the lands identified in the petition** for the purpose of providing a basis upon  
26 which to levy the maintenance tax of the district or for the purpose of levying a new tax to pay  
27 the costs of the completion of the proposed works and improvements as shown in the  
28 supplemental plan for reclamation adopted by the board of supervisors pursuant to section  
29 242.230, or for both of the aforesaid purposes.

30 2. Thereupon the court shall appoint three commissioners, possessing the qualifications  
31 of commissioners appointed under section 242.240 to make such readjustment of assessments  
32 in the manner provided in section 242.260 **with respect to the lands identified in the petition**  
33 and the commissioners shall make their report, and the same proceedings shall be had thereon,

34 as nearly as may be, as are herein provided for the assessment of benefits accruing for original  
35 construction; provided, that in making the readjustment of the assessment of benefits, the  
36 commissioners shall not be limited to the aggregate amount of the original or any readjustment  
37 of the assessment of benefits, and may assess the amount of benefits that will accrue from  
38 carrying out and putting into effect such supplemental plan for reclamation adopted by the board  
39 of supervisors pursuant to section 242.230. After the making of such readjustment, the limitation  
40 of twenty percent of the annual maintenance tax which may be levied shall apply to the amount  
41 of benefits as readjusted, and the limitation of the tax which may be levied for payment of the  
42 costs of the completion of the proposed works and improvements as shown in the aforesaid  
43 supplemental plan for reclamation shall apply to the amount of the benefits as readjusted. There  
44 shall be no such readjustment of benefits oftener than once in a year. The list of lands, and other  
45 property, with the readjusted assessed benefits and the decree and judgment of the court, shall  
46 be filed in the office of the county recorder as provided in section 242.280.

245.020. 1. After such articles of association shall have been filed, the clerk in whose  
2 office the articles of association have been filed shall give notice by causing publication to be  
3 made once in some newspaper published in each county in which the land and other property of  
4 the district are situate[; said] . **Such** notice shall be published within fourteen days of filing of  
5 the articles[; said] , **and the** notice shall be substantially in the following form and it shall be  
6 deemed sufficient for all purposes of sections 245.010 to 245.280:

7 NOTICE OF APPLICATION TO FORM LEVEE DISTRICT.

8 Notice is hereby given to all persons interested in the following described real estate and  
9 other property in ..... County of Missouri (here describe the property as set out in the articles  
10 of association) that articles of association asking that the foregoing lands and other property be  
11 formed into a levee district under the provisions of sections 245.010 to 245.280, RSMo, have  
12 been filed in this office, and the foregoing real estate and other property will be affected by the  
13 formation of said levee district and be rendered liable to taxation for the purposes of paying the  
14 expenses of organizing and making and maintaining the improvements that may be found  
15 necessary to effect the leveeing and reclamation of the land and other property in said district,  
16 and you and each of you may file objections or exceptions to said articles of association and  
17 petition on or before the ..... day of ....., 20...., in this office, but not thereafter, if any there  
18 be, why said levee district as set forth in the articles of association shall not be organized as a  
19 public corporation of the state of Missouri.

20 .....,

21 Clerk of circuit court of ..... County.

22

23 The circuit court of the county in which said articles of association have been filed shall  
24 thereafter maintain and have original and exclusive jurisdiction coextensive with the boundaries  
25 and limits of said district without regard to county lines, for all purposes of this law; provided,  
26 that where lands in different counties are sought to be incorporated in the same district, it shall  
27 not be necessary to include all of the lands in said proposed levee district in the notice published  
28 in the different counties, but only such lands and other property in the district as are situate in  
29 the respective counties.

30 2. Within fourteen days of the filing of the articles, those petitioning for the creation of  
31 the district shall mail, by certified mail, a copy of the notice contained in this section to the  
32 names as listed on the county assessor's records of the owners of land **identified in the petition**  
33 or other individual or corporate franchise property in the district **identified in the petition**,  
34 including all public entities owning land within the district.

245.105. The chief engineer shall make a report in writing to the board of supervisors  
2 when said board shall so require it. Upon receipt of the final report of said engineer concerning  
3 surveys made of the lands and other property contained in the district organized, and plans for  
4 reclaiming or protecting the same the board of supervisors shall adopt such report or any  
5 modification thereof approved by the chief engineer after consulting with [him] **the chief**  
6 **engineer** or someone representing [him] **the chief engineer**, and thereafter such adopted report  
7 shall be the plan for leveeing, protecting or reclaiming such lands and other property from  
8 overflow or damage by water, and it shall after such adoption be known and designated as "the  
9 plan for reclamation" which term shall include leveeing, diking, bank protection, current control  
10 or other improvement, which plan shall be filed with the secretary of the board of supervisors  
11 and [by him] copied **by the secretary** into the records of the district. Supplemental plans for  
12 leveeing, protecting or reclaiming **some or all of** the lands and other property in the district from  
13 overflow or damage by water may be adopted by the board of supervisors from time to time as  
14 deemed necessary by the board of supervisors. The aforesaid supplemental plans may  
15 supplement, alter or modify "the plan for reclamation" and shall become a part thereof.

245.197. 1. Whenever the board of supervisors of any district now existing or hereafter  
2 organized pursuant to sections 245.010 to 245.280, for and in behalf of the district, or the owners  
3 of twenty-five percent or more of the acreage of the lands in the district, shall file a petition with  
4 the circuit clerk[,], in whose office the articles of association were filed[,], stating that there has  
5 been a material change in the values of **all or some of** the property in the district since the last  
6 previous assessment of benefits or readjustment of the assessment of benefits, and praying for  
7 a readjustment of the assessment of benefits **of the property identified in the petition** for the  
8 purpose of making a more equitable basis for the levy of the maintenance tax or for the purpose  
9 of levying a new tax to pay the costs of the completion of the proposed works and improvements



10 as shown in the supplemental plan for reclamation adopted by the board of supervisors pursuant  
11 to section 245.105, or for both of the aforesaid purposes, the court wherein the petition is filed,  
12 if in session, or the clerk thereof in vacation, shall fix a date for the hearing of the petition which  
13 date shall not be less than forty-five nor more than sixty days from the date of the filing of the  
14 petition.

15 2. The circuit clerk shall give notice **to all persons interested in the lands and**  
16 **property identified in the petition** of the filing and hearing of the petition in the manner and  
17 for the time provided for in section 245.020. Such notice may be in the following form:

18 To All Persons Interested in the **following described (insert description of lands and**  
19 **property)** Lands and Property Included Within ..... District:

20 You are hereby notified that a petition has been filed in the office of the clerk of the  
21 circuit court of ..... County, Missouri, praying for a readjustment of the assessment of benefits  
22 for the purpose(s) of .....  
23 ..... and that the petition will be heard by the circuit court  
24 on the ..... day of ....., 20.....

25 .....

26 Clerk of the Circuit Court of  
27 ..... County, Missouri.

28 3. Upon the hearing of the petition, if the court finds that there has been a material  
29 change in the values of **the** property in the district **identified in the petition** since the last  
30 previous assessment of benefits, the court shall order that there be made a readjustment of the  
31 assessment of benefits **for the lands identified in the petition** for the purpose of providing a  
32 basis upon which to levy the maintenance tax of the district or for the purpose of levying a new  
33 tax to pay the costs of the completion of the proposed works and improvements as shown in the  
34 supplemental plan for reclamation adopted by the board of supervisors pursuant to section  
35 245.105, or for both of the aforesaid purposes.

36 4. Thereupon the court shall appoint three commissioners possessing the qualifications  
37 of commissioners appointed under section 245.110 to make such readjustment of assessments  
38 in the manner provided in section 245.120 **with respect to those lands identified in the**  
39 **petition**. The commissioners shall make their report, and the same proceedings shall be had  
40 thereon, as nearly as may be, as are provided in sections 245.010 to 245.280, for the assessment  
41 of benefits accruing from the original construction. In making the readjustment of the  
42 assessment of benefits, the commissioners shall not be limited to the aggregate amount of the  
43 original or any readjustment of the assessment of benefits, and may assess the amount of benefits  
44 that will accrue from carrying out and putting into effect the supplemental plan for reclamation  
45 adopted by the board of supervisors pursuant to section 245.105. After the making of the

46 readjustment, the limitation of ten percent of the benefits assessed for the annual maintenance  
47 tax which may be levied shall apply to the amount of benefits as readjusted, and the limitation  
48 of the tax which may be levied for payment of the costs of the completion of the proposed works  
49 and improvements as shown in the aforesaid supplemental plan for reclamation shall apply to  
50 the amount of the benefits readjusted.

51         5. There shall be no such readjustment of benefits [oftener] **more often** than once in a  
52 year. The lists of land and other property, with the readjusted assessed benefits and the decree  
53 and judgment of the court, shall be filed in the office of the county recorder as provided in  
54 section 245.130.

246.305. 1. In any levee **or drainage** district formed pursuant to the laws of this state  
2 having assessed valuation of real property of twenty-five million dollars or greater, which is  
3 located in whole or in part in a county with a charter form of government and with more than one  
4 million inhabitants according to the last decennial census, the board of supervisors may by order,  
5 resolution or ordinance, following a public hearing thereon called upon notice as provided in  
6 section 245.060, RSMo, adopt the following alternative procedure with respect to voting rights:  
7 voting by landowners of the levee **or drainage** district shall be determined on the basis of the  
8 assessed benefits of the property owned and the owner of each piece of property shall receive one  
9 vote per ten thousand dollars of assessed benefits, rounded to the next lowest amount in cases  
10 where assessed benefits do not evenly tally. In cases where the assessed benefits of a piece of  
11 property are below ten thousand dollars, the owner shall be entitled to one vote.

12         2. In any levee district formed under the laws of this state, the board of supervisors may,  
13 by order, resolution, or ordinance, following a public hearing thereon called upon notice as  
14 provided in section 245.060, RSMo, adopt the procedure in this subsection with respect to the  
15 apportionment of installment taxes. After the making of a readjustment of the assessment of  
16 benefits, **partial or otherwise**, pursuant to section 245.197, RSMo, then the board of supervisors  
17 shall reapportion and levy on each tract of land or other property in the district **identified in the**  
18 **petition** the taxes imposed under section 245.180, 245.190 or 245.198, RSMo, in proportion to  
19 the benefits assessed as readjusted and not in excess thereof. In case bonds have been issued as  
20 provided in sections 245.010 to 245.280, RSMo, then the amount of interest which will accrue  
21 on such bonds shall be included and added to said taxes as reapportioned and levied based upon  
22 the benefits assessed as readjusted. The secretary of the board of supervisors, as soon as said tax  
23 has been reapportioned, shall, at the expense of the district, prepare a list of all taxes as  
24 reapportioned and levied, in the form of a well-bound book, which book shall be endorsed and  
25 named "Readjusted Levee Tax Record of ..... District .....", which endorsement shall also  
26 be printed or written at the top of each page of said book, and shall be signed and certified by the  
27 president and secretary of the board of supervisors, attested by the seal of the district, and the

28 same shall thereafter become a permanent record in the office of the secretary. The board of  
29 supervisors shall each year thereafter determine, order and levy the amount of the annual  
30 installment of the total taxes levied under section 245.180, 245.190 or 245.198, RSMo, based  
31 upon such reapportionment, which shall in all other respects be due and collected as provided  
32 in section 245.185, RSMo.

33 **3. In any drainage district formed under the laws of this state, the board of**  
34 **supervisors may, by order, resolution, or ordinance, following a public hearing thereon**  
35 **called upon notice as provided in section 242.150, RSMo, adopt the procedure in this**  
36 **subsection with respect to the apportionment of installment taxes. After the making of a**  
37 **readjustment of the assessment of benefits, partial or otherwise, under section 242.500,**  
38 **RSMo, then the board of supervisors shall reapportion and levy on each tract of land or**  
39 **other property in the district identified in the petition the taxes imposed under section**  
40 **242.450, 242.470, or 242.502, RSMo, in proportion to the benefits assessed as readjusted**  
41 **and not in excess thereof. In case bonds have been issued as provided in chapter 242,**  
42 **RSMo, then the amount of interest which will accrue on such bonds shall be included and**  
43 **added to such taxes as reapportioned and levied based upon the benefits assessed as**  
44 **readjusted. As soon as the tax has been reapportioned, the secretary of the board of**  
45 **supervisors shall, at the expense of the district, prepare a list of all taxes as reapportioned**  
46 **and levied, in the form of a well-bound book, which book shall be endorsed and named**  
47 **"Readjusted Drainage Tax Record of ..... District .....", which endorsement shall also**  
48 **be printed or written at the top of each page of the book, and shall be signed and certified**  
49 **by the president and secretary of the board of supervisors, attested by the seal of the**  
50 **district, and shall thereafter become a permanent record in the office of the secretary. The**  
51 **board of supervisors shall each year thereafter determine, order, and levy the amount of**  
52 **the annual installment of the total taxes levied under section 242.450, 242.470, or 242.502,**  
53 **RSMo, based upon such reapportionment, which shall in all other respects be due and**  
54 **collected as provided in section 242.460, RSMo.**

2 **321.227. 1. The governing body of any fire protection district providing emergency**  
3 **ambulance service that is located in any county with a charter form of government and**  
4 **with more than one million inhabitants or in any county with a charter form of government**  
5 **and with more than two hundred fifty thousand but fewer than three hundred fifty**  
6 **thousand inhabitants and that provides services to any property located within such**  
7 **counties that uses programs or redistributes or abates property as provided in chapter 99,**  
8 **100, 135, or 353, RSMo, or in any other abatement program, may impose, by order or**  
9 **ordinance, a sales tax on all retail sales made within the fire protection district which are**  
**subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not**

10 exceed one percent, and shall be imposed solely for the purpose of funding services  
11 provided by the fire protection district. The tax authorized in this section shall be in  
12 addition to all other sales taxes imposed by law, and shall be stated separately from all  
13 other charges and taxes.

14       2. No such order or ordinance adopted under this section shall become effective  
15 unless the governing body of the fire protection district submits to the voters residing  
16 within the fire protection district at a state general, primary, or special election a proposal  
17 to authorize the governing body of the fire protection district to impose a tax under this  
18 section. If a majority of the votes cast on the question by the qualified voters voting  
19 thereon are in favor of the question, then the tax shall become effective on the first day of  
20 the second calendar quarter after the director of revenue receives notification of adoption  
21 of the local sales tax. If a majority of the votes cast on the question by the qualified voters  
22 voting thereon are opposed to the question, then the tax shall not become effective unless  
23 and until the question is resubmitted under this section to the qualified voters and such  
24 question is approved by a majority of the qualified voters voting on the question. Any fire  
25 protection district imposing a sales tax under this section shall reduce the district's  
26 property tax rate, as such term is defined in section 137.073, RSMo, by a percentage equal  
27 to the percentage of increase in revenues received under the sales tax.

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

40       4. The governing body of any fire protection district that has adopted the sales tax  
41 authorized in this section may submit the question of repeal of the tax to the voters on any  
42 date available for elections for the fire protection district. If a majority of the votes cast  
43 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal  
44 shall become effective on December thirty-first of the calendar year in which such repeal  
45 was approved. If a majority of the votes cast on the question by the qualified voters voting

46 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain  
47 effective until the question is resubmitted under this section to the qualified voters and the  
48 repeal is approved by a majority of the qualified voters voting on the question.

49 **5. Whenever the governing body of any fire protection district that has adopted the**  
50 **sales tax authorized in this section receives a petition, signed by a number of registered**  
51 **voters of the fire protection district equal to at least two percent of the number of**  
52 **registered voters of the fire protection district voting in the last gubernatorial election,**  
53 **calling for an election to repeal the sales tax imposed under this section, the governing body**  
54 **shall submit to the voters of the fire protection district a proposal to repeal the tax. If a**  
55 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**  
56 **of the repeal, the repeal shall become effective on December thirty-first of the calendar**  
57 **year in which such repeal was approved. If a majority of the votes cast on the question by**  
58 **the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized**  
59 **in this section shall remain effective until the question is resubmitted under this section to**  
60 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**  
61 **on the question.**

62 **6. If the tax is repealed or terminated by any means, all funds remaining in the**  
63 **special trust fund shall continue to be used solely for the designated purposes, and the fire**  
64 **protection district shall notify the director of the department of revenue of the action at**  
65 **least ninety days before the effective date of the repeal and the director may order**  
66 **retention in the trust fund, for a period of one year, of two percent of the amount collected**  
67 **after receipt of such notice to cover possible refunds or overpayment of the tax and to**  
68 **redeem dishonored checks and drafts deposited to the credit of such accounts. After one**  
69 **year has elapsed after the effective date of abolition of the tax in such fire protection**  
70 **district, the director shall remit the balance in the account to the fire protection district and**  
71 **close the account of that fire protection district. The director shall notify each fire**  
72 **protection district of each instance of any amount refunded or any check redeemed from**  
73 **receipts due the fire protection district.**

478.466. 1. In the sixteenth judicial circuit consisting of the county of Jackson, a  
2 majority of the court en banc may appoint one person, who shall possess the same qualifications  
3 as an associate circuit judge, to act as drug court commissioner. The commissioner shall be  
4 appointed for a term of four years. The compensation of the commissioner shall be the same as  
5 that of an associate circuit judge and[, subject to appropriation from the county legislature of the  
6 county wherein such circuit is wholly located, reimbursed from proceeds from the county  
7 antidrug sales tax adopted pursuant to section 67.547, RSMo. The county wherein such circuit  
8 is wholly located shall pay to and reimburse the state for the actual costs of the salary and

9 benefits of the drug commissioner appointed pursuant to this section] **paid out of the same**  
10 **source as the compensation of all other drug court commissioners in the state.** The  
11 retirement benefits of such commissioner shall be the same as those of an associate circuit judge,  
12 payable in the same manner and from the same source as those of an associate circuit judge.  
13 Subject to approval or rejection by a circuit judge, the commissioner shall have all the powers  
14 and duties of a circuit judge. A circuit judge shall by order of record reject or confirm any order,  
15 judgment and decree of the commissioner within the time the judge could set aside such order,  
16 judgment or decree had the same been made by him. If so confirmed, the order, judgment or  
17 decree shall have the same effect as if made by the judge on the date of its confirmation.

18 2. The court administrator of the sixteenth judicial circuit shall charge and collect a  
19 surcharge of thirty dollars in all proceedings assigned to the drug commissioner for disposition,  
20 provided that the surcharge shall not be charged in any proceeding when costs are waived or are  
21 to be paid by the state, county or municipality. Moneys obtained from such surcharge shall be  
22 collected and disbursed in the manner provided by sections 488.010 to 488.020, RSMo, and  
23 payable to the drug commissioner for operation of the drug court.

Section B. Because immediate action is necessary to encourage immediate spending of  
2 any advance refund amount received as a credit against federal income tax under the federal  
3 Economic Stimulus Act of 2008, the enactment of section 144.067 of section A of this act is  
4 deemed necessary for the immediate preservation of the public health, welfare, peace, and safety,  
5 and is hereby declared to be an emergency act within the meaning of the constitution, and the  
6 enactment of section 144.067 of section A of this act shall be in full force and effect upon its  
7 passage and approval.

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