

FIRST REGULAR SESSION

# HOUSE BILL NO. 215

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FLOOK (Sponsor), TALBOY, DIEHL, BRUNS, GRISAMORE,  
JONES (89), CORCORAN, SCHARNHORST AND WILDBERGER (Co-sponsors).

0843L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 68.025, 68.035, 68.040, and 68.070, RSMo, and to enact in lieu thereof  
seventeen new sections relating to port authorities.

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

Section A. Sections 68.025, 68.035, 68.040, and 68.070, RSMo, are repealed and  
2 seventeen new sections enacted in lieu thereof, to be known as sections 68.025, 68.035, 68.040,  
3 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250,  
4 68.255, and 68.260, to read as follows:

68.025. 1. Every local and regional port authority, approved as a political subdivision  
2 of the state, shall have the following powers to:

3 (1) Confer with any similar body created under laws of this or any other state for the  
4 purpose of adopting a comprehensive plan for the future development and improvement of its  
5 port districts;

6 (2) Consider and adopt detailed and comprehensive plans for future development and  
7 improvement of its port districts and to coordinate such plans with regional and state programs;

8 (3) **Establish a port improvement district in accordance with this chapter;**

9 (4) **Carry out any of the projects enumerated in subdivision (16) of section 68.205;**

10 (5) **Within the boundaries of any established port improvement district, to levy**  
11 **either a sales and use tax or a real property tax, or both, for the purposes of paying any**  
12 **part of the cost of a project benefiting property in a port improvement district;**

13 (6) **Pledge both revenues generated by any port improvement district and any other**  
14 **port authority revenue source to the repayment of any outstanding obligations;**

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.

15           (7) Either jointly with a similar body, or separately, recommend to the proper  
16 departments of the government of the United States, or any state or subdivision thereof, or to any  
17 other body, the carrying out of any public improvement for the benefit of its port districts;

18           [(4)] (8) Provide for membership in any official, industrial, commercial, or trade  
19 association, or any other organization concerned with such purposes, for receptions of officials  
20 or others as may contribute to the advancement of its port districts and any industrial  
21 development therein, and for such other public relations activities as will promote the same, and  
22 such activities shall be considered a public purpose;

23           [(5)] (9) Represent its port districts before all federal, state and local agencies;

24           [(6)] (10) Cooperate with other public agencies and with industry, business, and labor  
25 in port district improvement matters;

26           [(7)] (11) Enter into any agreement with any other states, agencies, authorities,  
27 commissions, municipalities, persons, corporations, or the United States, to effect any of the  
28 provisions contained in this chapter;

29           [(8)] (12) Approve the construction of all wharves, piers, bulkheads, jetties, or other  
30 structures;

31           [(9)] (13) Prevent or remove, or cause to be removed, obstructions in harbor areas,  
32 including the removal of wrecks, wharves, piers, bulkheads, derelicts, jetties or other structures  
33 endangering the health and general welfare of the port districts; in case of the sinking of a facility  
34 from any cause, such facility or vessel shall be removed from the harbor at the expense of its  
35 owner or agent so that it shall not obstruct the harbor;

36           [(10)] (14) Recommend the relocation, change, or removal of dock lines and shore or  
37 harbor lines;

38           [(11)] (15) Acquire, own, construct, redevelop, lease, maintain, and conduct land  
39 reclamation and resource recovery [with respect to unimproved land] , **including the removal**  
40 **of sand, rock, or gravel**, residential developments, commercial developments, mixed-use  
41 developments, recreational facilities, industrial parks, industrial facilities, and terminals, terminal  
42 facilities, warehouses and any other type port facility;

43           [(12)] (16) Acquire, own, lease, sell or otherwise dispose of interest in and to real  
44 property and improvements situate thereon and in personal property necessary to fulfill the  
45 purposes of the port authority;

46           [(13)] (17) Acquire rights-of-way and property of any kind or nature within its port  
47 districts necessary for its purposes. Every port authority shall have the right and power to  
48 acquire the same by purchase, negotiation, or by condemnation, and should it elect to exercise  
49 the right of eminent domain, condemnation proceedings shall be maintained by and in the name  
50 of the port authority, and it may proceed in the manner provided by the laws of this state for any

51 county or municipality. The power of eminent domain shall not apply to property actively being  
52 used in relation to or in conjunction with river trade or commerce, unless such use is by a port  
53 authority pursuant to a lease in which event the power of eminent domain shall apply;

54 [(14)] **(18)** Contract and be contracted with, and to sue and be sued;

55 [(15)] **(19)** Accept gifts, grants, loans or contributions from the United States of  
56 America, the state of Missouri, political subdivisions, municipalities, foundations, other public  
57 or private agencies, individual, partnership or corporations;

58 [(16)] **(20)** Employ such managerial, engineering, legal, technical, clerical, accounting,  
59 advertising, stenographic, and other assistance as it may deem advisable. The port authority may  
60 also contract with independent contractors for any of the foregoing assistance;

61 [(17)] **(21)** Improve navigable and nonnavigable areas as regulated by federal statute;

62 [(18)] **(22)** Disburse funds for its lawful activities and fix salaries and wages of its  
63 employees; and

64 [(19)] **(23)** Adopt, alter or repeal its own bylaws, rules and regulations governing the  
65 manner in which its business may be transacted; however, said bylaws, rules and regulations  
66 shall not exceed the powers granted to the port authority by this chapter.

67 2. In implementing its powers, the port authority shall have the power to enter into  
68 agreements with private operators or public entities for the joint development, redevelopment,  
69 and reclamation of property within a port district or for other uses to fulfill the purposes of the  
70 port authority.

68.035. 1. The state may make grants to a state port fund, as appropriated by the general  
2 assembly, to be allocated by the department of transportation to local port authorities or regional  
3 port coordinating agencies. These grants, administered on a nonmatching basis, could be used  
4 for managerial, engineering, legal, research, promotion, planning and any other expenses.

5 2. In addition the state may make capital improvement matching grants contributing  
6 eighty percent of the funds and local port authorities contributing twenty percent of the funds for  
7 specific [projects] **undertakings** of port development such as land acquisitions, construction,  
8 terminal facility development, **port improvement projects**, and other related port facilities.

9 3. The grants provided herein may be used as the local share in applying for other grant  
10 programs.

68.040. 1. Every local and regional port authority, approved as a political subdivision  
2 of the state, may from time to time issue its negotiable revenue bonds or notes in such principal  
3 amounts as, in its opinion, shall be necessary to provide sufficient funds for achieving its  
4 purposes, including the construction of port facilities **and the financing of port improvement**  
5 **projects**; establish reserves to secure such bonds and notes; and make other expenditures,  
6 incident and necessary to carry out its purposes and powers.

7           2. This state shall not be liable on any notes or bonds of any port authority. Any such  
8 notes or bonds shall not be a debt of the state and shall contain on the faces thereof a statement  
9 to such effect.

10           3. No commissioner of any port authority or any authorized person executing port  
11 authority notes or bonds shall be liable personally on said notes or bonds or shall be subject to  
12 any personal liability or accountability by reason of the issuance thereof.

13           4. The notes and bonds of every port authority are securities in which all public officers  
14 and bodies of this state and all political subdivisions and municipalities, all insurance companies  
15 and associations, and other persons carrying on an insurance business, all banks, trust companies,  
16 saving associations, savings and loan associations, credit unions, investment companies, all  
17 administrators, guardians, executors, trustees, and other fiduciaries, and all other persons  
18 whatsoever, who now or may hereafter, be authorized to invest in notes and bonds or other  
19 obligations of this state, may properly and legally invest funds, including capital, in their control  
20 or belonging to them.

21           5. No port authority shall be required to pay any taxes or any assessments whatsoever  
22 to this state or to any political subdivisions, municipality or other governmental agency of this  
23 state. The notes and bonds of every port authority and the income therefrom shall, at all times,  
24 be exempt from any taxes and any assessments, except for death and gift taxes and taxes on  
25 transfers.

26           6. Every port authority shall have the powers and be governed by the procedures now  
27 or hereafter conferred upon or applicable to the environmental improvement authority, chapter  
28 260, RSMo, relating to the manner of issuance of revenue bonds and notes, and the port authority  
29 shall exercise all such powers and adhere to all such procedures insofar as they are consistent  
30 with the necessary and proper undertaking of its purposes.

68.070. [If, at any time] **Provided a local or regional port authority has no**  
2 **outstanding obligations**, the legislative body or county commission of a city or county, in which  
3 a local port authority is situated, votes, by majority, to dissolve said port authority, the local port  
4 authority shall be dissolved effective the date of approval of the dissolution by the highways and  
5 transportation commission of the state. If, at any time, all of the legislative bodies or county  
6 commissions of members of a regional port authority vote, by majority, to dissolve the regional  
7 port authority, it shall be dissolved effective the date of the approval of dissolution by the  
8 highways and transportation commission of the state. In the event of dissolution of a local or  
9 regional port authority, all funds and other assets shall be distributed among the cities and  
10 counties, who were members, on a pro rata basis.

**68.200. Sections 68.200 to 68.260 shall be known and may be cited as the "Port**  
2 **Improvement District Act".**

**68.205. As used in sections 68.200 to 68.260, unless the context clearly requires otherwise, the following terms shall mean:**

- (1) "Act", the port improvement district act, sections 68.200 to 68.260;**
- (2) "Approval", for purposes of elections under this act, a simple majority of those qualified voters casting votes in any election;**
- (3) "Board", the board of port authority commissioners for the particular port authority that desires to establish or has established a district;**
- (4) "Director of revenue", the director of the department of revenue of the state of Missouri;**
- (5) "District" or "port improvement district", an area designated by the port authority which is located within its port district boundaries at the time of establishment;**
- (6) "Disposal of solid waste or sewage", the entire process of storage, collection, transportation, processing, and disposal of solid wastes or sewage;**
- (7) "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located under chapter 115, RSMo;**
- (8) "Energy conservation", the reduction of energy consumption;**
- (9) "Energy efficiency", the increased productivity or effectiveness of the use of energy resources, the reduction of energy consumption, or the use of renewable energy sources;**
- (10) "Obligations", revenue bonds and notes issued by a port authority and any obligations for the repayment of any money obtained by a port authority from any public or private source along with any associated financing costs, including, but not limited to, the costs of issuance, capitalized interest, and debt service;**
- (11) "Owner", the individual or individuals or entity or entities who own a fee interest in real property that is located within the boundaries of a district based upon the recorded real estate records of the county recorder, or the city recorder of deeds if the district is located in a city not within a county, as of the thirtieth day prior to any action;**
- (12) "Petition", a petition to establish a port improvement district within the port district boundaries or a petition to make a substantial change to an existing district;**
- (13) "Pollution", the existence of any noxious substance in the air or waters or on the lands of the state in sufficient quantity and of such amounts, characteristics, and duration as to injure or harm the public health or welfare or animal life or property;**
- (14) "Port authority", a political subdivision established under this chapter;**
- (15) "Port district boundaries", the boundaries of any port authority on file with the clerk of the county commission, city clerk, or clerk of the legislative or governing body**

36 of the county as applicable, which became effective upon approval by the Missouri  
37 department of transportation;

38 (16) "Project" or "port improvement project", with respect to any property within  
39 a port improvement district, or benefiting property within a port improvement district:

40 (a) Providing for, or contracting for the provision of, environmental cleanup,  
41 including the disposal of solid waste, services to brownfields, or other polluted real  
42 property;

43 (b) Providing for, or contracting for the provision of, energy conservation or  
44 increased energy efficiency within any building, structure, or facility;

45 (c) Providing for, or contracting for the provision of, wetland creation,  
46 preservation, or relocation;

47 (d) The construction of any building, structure, or facility determined by the port  
48 authority as essential in developing energy resources, preventing, reducing, or eliminating  
49 pollution, or providing water facilities or the disposal of solid waste;

50 (e) Modifications to, or the relocation of, any existing building, structure, or facility  
51 that has been acquired or constructed, or which is to be acquired or constructed for the  
52 purpose of developing energy resources, preventing, reducing, or eliminating pollution, or  
53 providing water facilities or the disposal of solid waste;

54 (f) The acquisition of real property determined by the port authority to be  
55 significant in, or in the furtherance of, the history, architecture, archeology, or culture of  
56 the United States, the state of Missouri, or its political subdivisions;

57 (g) The operation, maintenance, repair, rehabilitation, or reconstruction of any  
58 existing public or private building, structure, or facility determined by the port authority  
59 to be significant in, or in the furtherance of, the history, architecture, archeology, or  
60 culture of the United States, the state of Missouri, or its political subdivisions;

61 (h) The construction of any new building, structure, or facility that is determined  
62 by the port authority to be significant in, or in the furtherance of, the history, architecture,  
63 archeology, or culture of the United States, the state of Missouri, or its political  
64 subdivisions;

65 (17) "Qualified project costs", include any and all reasonable costs incurred or  
66 estimated to be incurred by a port authority, or a person or entity authorized by a port  
67 authority, in furtherance of a port improvement project, which costs may include, but are  
68 not limited to:

69 (a) Costs of studies, plans, surveys, and specifications;

70 (b) Professional service costs, including, but not limited to, architectural,  
71 engineering, legal, research, marketing, financial, planning, consulting, and special

72 services, including professional service costs necessary or incident to determining the  
73 feasibility or practicability of any project and carrying out the same;

74 (c) Administrative fees and costs of a port authority in carrying out any of the  
75 purposes of this act;

76 (d) Property assembly costs, including, but not limited to, acquisition of land and  
77 other property and improvements, real or personal, or rights or interests therein,  
78 demolition of buildings and structures, and the clearing or grading of land, machinery, and  
79 equipment relating to any project, including the cost of demolishing or removing any  
80 existing structures;

81 (e) Costs of operating, rehabilitating, reconstructing, maintaining, and repairing  
82 existing buildings, structures, or fixtures;

83 (f) Costs of constructing new buildings, structures, or fixtures;

84 (g) Costs of constructing, operating, reconstructing, rehabilitating, reconstructing,  
85 maintaining, and repairing public works or improvements;

86 (h) Financing costs, including, but not limited to, all necessary and incidental  
87 expenses related to the port authority's issuance of obligations, which may include  
88 capitalized interest on any such obligations and reasonable reserves related to any such  
89 obligations;

90 (i) All or a portion of the port authority's capital costs resulting from a port  
91 improvement project necessarily incurred or to be incurred in furtherance of a port  
92 improvement project, to the extent the port authority accepts and approves such costs; and

93 (j) Relocation costs, to the extent that a port authority determines that relocation  
94 costs shall be paid, or are required to be paid, by federal or state law;

95 (18) "Qualified voters", for the purposes of an election for the approval of a real  
96 property tax or a sales and use tax:

97 (a) Registered voters residing within the district; or

98 (b) If no registered voters reside within the district, the owners of one or more  
99 parcels of real property within the district, which would be subject to such real property  
100 taxes or sales and use taxes, as applicable, based upon the recorded real estate records of  
101 the county recorder, or the city recorder of deeds if the district is located in a city not  
102 within a county, as of the thirtieth day prior to the date of the applicable election;

103 (19) "Registered voters", persons who reside within the district and who are  
104 qualified and registered to vote pursuant to chapter 115, RSMo, as determined by the  
105 election authority as of the thirtieth day prior to the date of the applicable election;

106 (20) "Respondent", the Missouri department of transportation, each property  
107 owner within the proposed district, the municipality or municipalities within which the

108 proposed district is located, the county or counties within which the proposed district is  
109 located, and any other political subdivision within the boundaries of the proposed port  
110 improvement district, except the petitioning port authority;

111 (21) "Revenues", all rents, revenues from any levied real property tax and sales  
112 and use tax, charges and other income received by a port authority in connection with any  
113 project, including any gift, grant, loan, or appropriation received by the port authority  
114 with respect thereto;

115 (22) "Substantial changes", with respect to an established port improvement  
116 district, the addition or removal of real property to or from the port improvement district  
117 and any changes to the approved district funding mechanism; and

118 (23) "Water facilities", any facilities for the furnishing and treatment of water for  
119 industrial, commercial, agricultural, or community purposes including, but not limited to,  
120 wells, reservoirs, dams, pumping stations, water lines, sewer lines, treatment plants,  
121 stabilization ponds, storm sewers, storm water detention and retention facilities, and  
122 related equipment and machinery.

68.210. 1. A port authority may establish one or more port improvement districts  
2 within its port district boundaries for the purpose of funding qualified project costs  
3 associated with an approved port improvement project. In order to form a district or to  
4 make substantial changes to an existing district, the board shall:

5 (1) Draft a petition in accordance with subsection 2 of this section;

6 (2) Hold a public hearing in accordance with section 68.215;

7 (3) Subsequent to the public hearing, approve by resolution the draft petition  
8 containing any approved changes and amendments deemed necessary or desirable by a  
9 majority of the board members;

10 (4) File the approved draft petition in the circuit court of the county where the port  
11 improvement district is located, requesting the creation of a port improvement district in  
12 accordance with sections 68.200 to 68.260; and

13 (5) Within thirty days of the circuit court's certification of the petition, and  
14 establishment of the district, file a copy of the board's resolution approving the petition,  
15 the certified petition, and the circuit court judgment certifying the petition and establishing  
16 the district with the Missouri department of transportation.

17 2. A petition is proper for consideration and approval by the board and the circuit  
18 court if, at the time of such approval, it contains the following information:

19 (1) The legal description of the proposed district, including a map illustrating the  
20 legal boundaries. The proposed district shall be contiguous and may contain all or any  
21 portion of one or more municipalities and counties. Property separated only by public

22 streets, easements or rights-of-way, or connected by a single public street, easement, or  
23 right-of-way shall be considered contiguous;

24 (2) A district name designation which shall be set out in the following format:

25 (a) The name of the Missouri county or municipality in which the port district  
26 boundaries are filed;

27 (b) The words "port improvement district"; and

28 (c) The district designation number, beginning at 1 for the first district formed by  
29 that specific port authority, and progressing consecutively upward, irrespective of the year  
30 established;

31 (3) A description of the proposed project or projects for which the district is being  
32 formed, and the estimated qualified project costs of such projects;

33 (4) The maximum rate or rates and duration of any proposed real property tax or  
34 sales and use tax, or both, as applicable, needed to fund the project;

35 (5) The estimated revenues projected to be generated by any such tax or taxes;

36 (6) The name and address of each respondent;

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

39 (8) A request that the circuit court certify the projects under the act, approve the  
40 proposed real property tax or sales and use tax, or both, as applicable, and establish the  
41 district.

68.215. 1. Not more than ten days prior to the submission of the petition to the  
2 circuit court, the port authority shall hold or cause to be held a public hearing on the  
3 proposed project or projects, proposed real property tax or sales and use tax, or both, as  
4 applicable, and the establishment of the proposed district and shall give notice of the public  
5 hearing in the manner provided in subsection 3 of this section. All reasonable protests,  
6 objections, and endorsements shall be heard at the public hearing.

7 2. The public hearing may be continued to another date without further notice  
8 other than a motion to be entered on the official port authority meeting minutes fixing the  
9 date, time, and place of the continuance of the public hearing.

10 3. Notice shall be provided by both publication and mailing. Notice by publication  
11 shall be given by publication in a newspaper of general circulation within the municipality  
12 or county in which the port authority is located at least once not more than fifteen, but not  
13 less than ten, days prior to the date of the public hearing. Notice by mail shall be given not  
14 more than thirty, but not less than twenty, days prior to the date of the public hearing by  
15 sending the notice via registered or certified United States mail with a return receipt

16 attached to the address of record of each owner within the boundaries of the proposed  
17 district. The published and mailed notices shall include the following:

18 (1) The date, time, and place of the public hearing;

19 (2) A statement that a petition for the establishment of a district has been drafted  
20 for public hearing by the board;

21 (3) The boundaries of the proposed district by street location, or other readily  
22 identifiable means if no street location exists, and a map illustrating the proposed  
23 boundaries;

24 (4) A brief description of the projects proposed to be undertaken, the estimated cost  
25 thereof, and the proposed method of financing such costs by a real property tax or sales  
26 and use tax, or both, as applicable;

27 (5) A statement that a copy of the petition is available for review at the office of the  
28 port authority during regular business hours;

29 (6) The address of the port authority's office; and

30 (7) A statement that all interested persons shall be given an opportunity to be heard  
31 at the public hearing.

68.220. 1. Within thirty days after the petition is filed, the circuit court clerk shall  
2 serve a copy of the petition on the respondents who shall have thirty days after receipt of  
3 service to file an answer stating agreement with or opposition to the creation of the district.  
4 If any respondent files its answer opposing the creation of the district, it shall recite legal  
5 reasons why the petition is defective, why the proposed district is illegal or  
6 unconstitutional, or why the proposed method for funding the district is illegal or  
7 unconstitutional. The respondent shall ask the court for a declaratory judgment respecting  
8 these issues. The answer of each respondent shall be served on each petitioner and every  
9 other respondent named in the petition. Any resident or taxpayer within the proposed  
10 district not qualifying as a respondent may join in or file a petition supporting or answer  
11 opposing the creation of the district and seeking a declaratory judgment respecting these  
12 same issues within thirty days after the date notice is last published by the circuit clerk  
13 under section 68.225.

14 2. The court shall hear the case without a jury. If the court shall thereafter  
15 determine the petition is defective or the proposed district is illegal or unconstitutional, or  
16 shall be an undue burden on any owner of property within the district or is unjust and  
17 unreasonable, it shall enter its declaratory judgment to that effect and shall refuse to make  
18 the certifications requested in the pleadings. If the court determines that any proposed  
19 funding method is illegal or unconstitutional, it shall enter its judgment striking that  
20 funding method in whole or in part. If the court determines the petition is not legally

21 defective and the proposed district and method of funding are neither illegal nor  
22 unconstitutional, the court shall enter its judgment to that effect. The court shall then  
23 certify the single question regarding the proposed real property tax or sales and use tax,  
24 or both, as applicable, needed to fund the project for voter approval. If no objections to  
25 the petition are timely filed, the court may make such certifications based upon the  
26 pleadings before it without any hearing.

27 **3. Any party having filed an answer or petition may appeal the circuit court's order**  
28 **or declaratory judgment in the same manner provided for other appeals.**

**68.225. The circuit court clerk in whose office the petition was filed shall give notice**  
2 **to the public by causing one or more newspapers of general circulation serving the counties**  
3 **or portions thereof contained in the proposed district to publish once a week for four**  
4 **consecutive weeks a notice substantially in the following form:**

5 **NOTICE OF PETITION TO CREATE A PORT IMPROVEMENT DISTRICT**  
6 **Notice is hereby given to all persons residing or owning property in ..... (here specifically**  
7 **describe the proposed district boundaries), within the state of Missouri, that a petition has**  
8 **been filed asking that a port improvement district by the name of "..... Port District**  
9 **No. ...." be formed for the purpose of developing the following projects: (here summarize**  
10 **the proposed project or projects). A copy of this petition is on file and available at the**  
11 **office of the clerk of the circuit court of ..... County, located at ....., Missouri.**  
12 **You are notified to join in or file your own petition supporting or answer opposing the**  
13 **creation of the port improvement district and requesting a declaratory judgment, as**  
14 **required by law, no later than the ..... day of ....., 20.. . You may show cause, if any,**  
15 **why such petition is defective or proposed port improvement district or its funding method,**  
16 **as set forth in the petition, is illegal or unconstitutional and should not be approved as**  
17 **directed by this court.**

18 .....

19 Clerk of the Circuit Court of ..... County

**68.230. 1. Upon the port authority's own initiative, and after proper notice being**  
2 **provided and a public hearing being conducted in accordance with subsection 2 of this**  
3 **section, any district may be terminated by a resolution of the board, provided that there**  
4 **are no outstanding obligations secured in any way by district revenues produced from such**  
5 **district. A copy of such resolution shall be filed with the Missouri department of**  
6 **transportation within thirty days of its passage.**

7 **2. The public hearing required by this section shall be held and notice of such**  
8 **public hearing shall be given in the manner set forth in section 68.215. The notice shall**  
9 **contain the following information:**



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

29 3. A port authority may repeal or amend by resolution any real property tax  
30 imposed under this section before the expiration date of such real property tax unless the  
31 repeal or amendment of such real property tax will impair the port authority's ability to  
32 repay any obligations the port authority has incurred to pay any part of the cost of a port  
33 improvement project.

68.240. 1. The county collector of each county in which the district is located, or  
2 the collector for the city in which the district is located if the district is located in a city not  
3 within a county, shall collect the real property tax made upon all real property within that  
4 county and district, in the same manner as other real property taxes are collected.

5 2. Every county or municipal collector and treasurer having collected or received  
6 district real property taxes shall, on or before the fifteenth day of each month and after  
7 deducting the reasonable and actual cost of such collection but not to exceed one percent  
8 of the total amount collected, remit to the port authority the amount collected or received  
9 by the port authority prior to the first day of such month. Upon receipt of such money, the  
10 port authority shall execute a receipt therefor, which shall be forwarded or delivered to the  
11 county collector or city treasurer who collected such money. The port authority shall  
12 deposit such sums which are designated for a specific project into a special trust fund to  
13 be expended solely for such purpose, or to the port authority treasury if such sums are not  
14 designated. The county or municipal collector or treasurer, and port authority shall make  
15 final settlement of the port authority account and costs owing, not less than once each year,  
16 if necessary.

17 3. Upon the expiration of any real property tax adopted under this section which  
18 is designated for a specific project, all funds remaining in the special trust fund shall  
19 continue to be used solely for the specific purpose designated in the ballot adopted by the  
20 qualified voters. Any funds in such special trust fund which are not needed for current  
21 expenditures may be invested by the port authority under applicable laws relating to the  
22 investment of other port authority funds and the port authority may use such funds for  
23 other approved port improvement projects.

68.245. 1. For the purposes of providing funds to pay all, or any portion of, the  
2 qualified project costs associated with any approved project, subsequent to the  
3 establishment of a district under this act, and subsequent to the circuit court's certification  
4 of a question regarding any proposed sales and use tax needed to fund a project, a port  
5 authority may levy by resolution a district wide sales and use tax on all retail sales made  
6 in such district which are subject to taxation under sections 144.010 to 144.525, RSMo,

7 except sales of motor vehicles, trailers, boats or outboard motors, and sales to or from  
 8 public utilities. Any sales and use tax imposed under this section may be imposed in  
 9 increments of one-eighth of one percent, up to a maximum of one percent; except that, no  
 10 resolution adopted under this section shall be final nor shall it take effect until the qualified  
 11 voters approve, by mail-in ballot election conducted in accordance with section 68.250, the  
 12 circuit court's certified question regarding such proposed sales and use tax. If a majority  
 13 of the votes cast by the qualified voters on the proposed sales and use tax are in favor of  
 14 the sales and use tax, then the resolution shall become effective. If a majority of the votes  
 15 cast by the qualified voters are opposed to the sales and use tax, then the resolution seeking  
 16 to levy the sales and use tax shall be deemed null and void on the date on which the election  
 17 may no longer be challenged under section 68.255.

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

19 "Shall the ..... (insert name of district) impose a district wide sales and  
 20 use tax at the maximum rate of ..... (insert amount) for a period of ..... (insert  
 21 number) years from the date on which such tax is first imposed for the purpose of  
 22 providing revenue for ..... (insert general description of project  
 23 or projects)?

24  YES  NO

25  
 26 If you are in favor of the question, place an "X" in the box opposite "YES". If you are  
 27 opposed to the question, place an "X" in the box opposite "NO".

28 3. Within ten days after the qualified voters have approved the imposition of the  
 29 sales and use tax, the port authority shall, in accordance with section 32.087, RSMo, notify  
 30 the director of revenue. The sales and use tax authorized by this section shall become  
 31 effective on the first day of the second calendar quarter after the director of revenue  
 32 receives notice of the adoption of such sales and use tax.

33 4. The director of revenue shall collect any sales and use tax adopted under this  
 34 section, under section 32.087, RSMo.

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

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

42           **7. All revenue received by the port authority from a sales and use tax imposed**  
43 **under this section which is designated for a specific project shall be deposited into a special**  
44 **trust fund to be expended solely for such purpose, or to the port authority's treasury if**  
45 **such sums are not designated. Upon the expiration of any sales and use tax adopted under**  
46 **this section, all funds remaining in the special trust fund shall continue to be used solely**  
47 **for the specific purpose designated in the ballot adopted by the qualified voters. Any funds**  
48 **in such special trust fund which are not needed for current expenditures may be invested**  
49 **by the port authority under applicable laws relating to the investment of other port**  
50 **authority funds and the port authority may use such funds for other approved port**  
51 **improvement projects.**

52           **8. A port authority may repeal by resolution any sales and use tax imposed under**  
53 **this section before the expiration date of such sales and use tax unless the repeal of such**  
54 **sales and use tax will impair the port authority's ability to repay, or unless the sales and**  
55 **use tax in any way secures any outstanding obligations the port authority has incurred to**  
56 **pay any part of the qualified project costs of any approved port improvement project.**

**68.250. 1. Notwithstanding the provisions of chapter 115, RSMo, except the**  
2 **provisions of section 115.125, RSMo, when applicable, an election for any proposed real**  
3 **property tax or proposed sales and use tax, or both, within a district under this act shall**  
4 **be conducted in accordance with the provisions of this section.**

5           **2. After the board has passed a resolution approving the levy of a real property tax**  
6 **or a sales and use tax, or both, the board shall provide written notice of such resolution,**  
7 **along with the circuit court's certified question regarding the real property tax or the sales**  
8 **and use tax, or both, as applicable, to the election authority. The board shall be entitled**  
9 **to repeal or amend such resolution provided that written notice of such repeal or**  
10 **amendment is delivered to the election authority prior to the date that the election**  
11 **authority mails the ballots to the qualified voters.**

12           **3. Upon receipt of written notice of a port authority's resolution, along with the**  
13 **circuit court's certified question, for the levy of a real property tax or a sales and use tax,**  
14 **or both, the election authority shall:**

15           **(1) Specify a date upon which the election shall occur, which date shall be a**  
16 **Tuesday and shall be, unless otherwise approved by the board, and election authority and**  
17 **applicable circuit court under section 115.125, RSMo, not earlier than the tenth Tuesday,**  
18 **and not later than the fifteenth Tuesday, after the date the board passes the resolution and**  
19 **shall not be on the same day as an election conducted under the provisions of chapter 115,**  
20 **RSMo;**

21           (2) Publish notice of the election in a newspaper of general circulation within the  
 22 municipality two times. The first publication date shall be not more than forty-five, but  
 23 not less than thirty-five, days prior to the date of the election and the second publication  
 24 date shall be not more than twenty, and not less than ten, days prior to the date of the  
 25 election. The published notice shall include, but not be limited to, the following  
 26 information:

- 27           (a) The name and general boundaries of the district;
- 28           (b) The type of tax proposed (real property tax or sales and use tax or both), its rate  
 29 or rates, and its purpose or purposes;
- 30           (c) The date the ballots for the election shall be mailed to qualified voters;
- 31           (d) The date of the election;
- 32           (e) The applicable definition of qualified voters;
- 33           (f) A statement that persons residing in the district shall register to vote with the  
 34 election authority on or before the thirtieth day prior to the date of the election in order  
 35 to be a qualified voter for purposes of the election;
- 36           (g) A statement that the ballot must be returned to the election authority's office  
 37 in person, or by depositing the ballot in the United States mail addressed to the election  
 38 authority's office and postmarked, not later than the date of the election; and
- 39           (h) A statement that any qualified voter that did not receive a ballot in the mail or  
 40 lost the ballot received in the mail may pick up a mail-in ballot at the election authority's  
 41 office, specifying the dates and time such ballot will be available and the location of the  
 42 election authority's office;

43           (3) The election authority shall mail the ballot, a notice containing substantially the  
 44 same information as the published notice and a return addressed envelope directed to the  
 45 election authority's office with a sworn affidavit on the reverse side of such envelope for  
 46 the qualified voter's signature, to each qualified voter not more than fifteen days and not  
 47 less than ten days prior to the date of the election. For purposes of mailing ballots to real  
 48 property owners, only one ballot shall be mailed per capita at the address shown on the  
 49 official, or recorded, real estate records of the county recorder, or the city recorder of  
 50 deeds if the district is located in a city not within a county, as of the thirtieth day prior to  
 51 the date of the election. Such affidavit shall be in substantially the following form:

52 **FOR REGISTERED VOTERS:**

53           I hereby declare under penalties of perjury that I reside in the ..... Port  
 54 Improvement District No. .... (insert name of district) and I am a registered voter and  
 55 qualified to vote in this election.

56 .....

57 **Qualified Voter's Signature**

58 .....

59 **Printed Name of Qualified Voter**

60 **FOR REAL PROPERTY OWNERS:**

61 **I hereby declare under penalty of perjury that I am the owner of real property in**  
62 **the ..... Port Improvement District No. .... (insert name of district) and qualified to**  
63 **vote in this election, or authorized to affix my signature on behalf of the owner (named**  
64 **below) of real property in the ..... Port Improvement District No. .... (insert name of**  
65 **district) which is qualified to vote in this election.**

66 .....

67 **Signature**

68 .....

69 **Print Name of Real Property Owner**

70 **If Signer is Different from Owner:**

71 **Name of Signer:.....**

72 **State Basis of Legal Authority to Sign: .....**

73

74 **All persons or entities having a fee ownership in the property shall sign the ballot.**  
75 **Additional signature pages may be affixed to this ballot to accommodate all required**  
76 **signatures.**

77 **4. Each qualified voter shall have one vote. Each voted ballot shall be signed with**  
78 **the authorized signature.**

79 **5. Mail-in ballots shall be returned to the election authority's office in person, or**  
80 **by depositing the ballot in the United States mail addressed to the election authority's office**  
81 **and postmarked no later than the date of the election. The election authority shall transmit**  
82 **all voted ballots to a team of judges of not less than four. The judges shall be selected by**  
83 **the election authority from lists it has compiled. Upon receipt of the voted ballots, the**  
84 **judges shall verify the authenticity of the ballots, canvass the votes, and certify the results.**  
85 **Certification by the election judges shall be final and shall be immediately transmitted to**  
86 **the election authority. Any qualified voter who voted in such election may contest the**  
87 **result in the same manner as provided in chapter 115, RSMo.**

88 **6. The results of the election shall be entered upon the records of the election**  
89 **authority and two certified copies of the election results shall be filed with the port**  
90 **authority and entered upon the records of the port authority.**

91           **7. The port authority shall reimburse the election authority for the costs it incurs**  
92 **to conduct an election under this section.**

93           **8. Notwithstanding anything to the contrary, nothing in this act shall prevent a port**  
94 **authority from proposing both a real property tax levy question and a sales and use tax**  
95 **levy question to the district's qualified voters in the same election.**

**68.255. No lawsuit to set aside a district established or a tax levied under this act,**  
2 **or to otherwise question the validity of the proceedings related thereto, shall be brought**  
3 **after the expiration of ninety days from the effective date of the circuit court judgment**  
4 **establishing such district in question or the effective date of the resolution levying such tax**  
5 **in question.**

**68.260. 1. The provisions of this section shall only apply to a port authority that**  
2 **has formed a district.**

3           **2. In addition to any other report required of a port authority, within one hundred**  
4 **twenty days following the last day of the port authority's fiscal year, the board shall submit**  
5 **a report to the clerk of either the municipality or county which formed the port authority**  
6 **under section 68.010, and to the Missouri department of transportation stating the services**  
7 **provided, revenues collected and expenditures made by the district during such fiscal year,**  
8 **and copies of written resolutions approved by the board during the fiscal year. The**  
9 **municipal clerk or county clerk, as applicable, shall retain this report as part of the official**  
10 **records of the municipality or county and shall also cause this report to be spread upon the**  
11 **records of the governing body.**

12           **3. In addition to the report required under subsection 2 of this section, upon the**  
13 **approval by the qualified voters of a real property tax or sales and use tax, or both, in**  
14 **accordance with the act, each authority shall annually submit a report to the auditor of the**  
15 **state of Missouri in accordance with section 105.145, RSMo.**

✓