

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 485
95TH GENERAL ASSEMBLY

2185L.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 53.010, 60.010, 78.090, 105.966, 115.305, 115.350, 115.601, 115.635, 115.637, 130.021, 137.073, RSMo, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 353, ninety-third general assembly, first regular session, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, and to enact in lieu thereof thirteen new sections relating to elections, with penalty provisions and an emergency clause for a certain section.

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

Section A. Sections 53.010, 60.010, 78.090, 105.966, 115.305, 115.350, 115.601, 115.635, 115.637, 130.021, 137.073, RSMo, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 353, ninety-third general assembly, first regular session, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 53.010, 60.010, 78.090, 105.966, 115.278, 115.305, 115.350, 115.601, 115.635, 115.637, 130.021, 137.073, and 1, to read as follows:

53.010. 1. At the general election in the year 1948 and every four years thereafter the qualified voters in each county in this state shall elect a county assessor. Such county assessors shall enter upon the discharge of their duties on the first day of September next after their election, and shall hold office for a term of four years, and until their successors are elected and

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.

5 qualified, unless sooner removed from office; provided, that this section shall not apply to the
6 city of St. Louis. The assessor shall be a resident of the county from which such person was
7 elected **and shall have resided in the county for six months prior to the election or**
8 **appointment.**

9 2. The office of county assessor is created in each county having township organization
10 and a county assessor shall be elected for each township organization county at the next general
11 election, or at a special election called for that purpose by the governing body of such county.
12 If a special election is called, the state and each political subdivision or special district submitting
13 a candidate or question at such election shall pay its proportional share of the costs of the
14 election, as provided by section 115.065, RSMo. Such assessor shall assume office immediately
15 upon his election and qualification, and shall serve until his successor is elected and qualified
16 under the provisions of subsection 1 of this section. Laws generally applicable to county
17 assessors, their offices, clerks, and deputies shall apply to and govern county assessors in
18 township organization counties, and laws applicable to county assessors, their offices, clerks, and
19 deputies in third class counties and laws applicable to county assessors, their offices, clerks, and
20 deputies in fourth class counties shall apply to and govern county assessors, their offices, clerks,
21 and deputies in township organization counties of the respective classes, except that when such
22 general laws and such laws applicable to third and fourth class counties conflict with the laws
23 specially applicable to county assessors, their offices, clerks, and deputies in township
24 organization counties, the laws specially applicable to county assessors, their offices, clerks, and
25 deputies in township organization counties shall govern.

60.010. 1. At the regular general election in the year 1948, and every four years
2 thereafter, the voters of each county of this state in counties of the second, third, and fourth
3 classification shall elect a registered land surveyor as county surveyor, who shall hold [his] office
4 for four years and until [his] a successor is duly elected, commissioned, and qualified. The
5 person elected shall be commissioned by the governor.

6 2. No person shall be elected or appointed surveyor unless [he be] **such person is** a
7 citizen of the United States, over the age of twenty-one years, [be] a registered land surveyor, and
8 shall have resided within the state one whole year. An elected surveyor shall have resided within
9 the county for which [he] **the person** is elected six months immediately prior to [his] election
10 and shall after [his] election continue to reside within the county for which [he] **the person** is
11 surveyor. An appointed surveyor need not reside within the county for which [he] **the person**
12 is surveyor.

13 3. Notwithstanding the provisions of subsection 1 of this section, or any other law to the
14 contrary, the county commission of any county of the third or fourth classification may appoint
15 a surveyor following [a general election in which] **the deadline for filing for** the office of

16 surveyor [is on the ballot,] if no qualified candidate [seeks said] **files for the office in a general**
17 **election in which the office would have been on the ballot, provided that the notice**
18 **required by section 115.345, RSMo, has been published in at least one newspaper of**
19 **general circulation in the county.** The appointed surveyor shall serve at the pleasure of the
20 county commission, however, an appointed surveyor shall forfeit said office once a qualified
21 individual, who has been duly elected at a regularly scheduled general election where the office
22 of surveyor is on the ballot and who has been commissioned by the governor, takes office. The
23 county commission shall fix appropriate compensation, which need not be equal to that of an
24 elected surveyor.

78.090. **1.** Candidates to be voted for at all general municipal elections at which a mayor
2 and councilmen are to be elected under the provisions of sections 78.010 to [78.420] **78.400** shall
3 be nominated by a primary election, **except as provided in this section,** and no other names
4 shall be placed upon the general ballot except those selected in the manner herein prescribed.
5 The primary election for such nomination shall be held on the first Tuesday after the first
6 Monday in February preceding the municipal election.

2. (1) In lieu of conducting a primary election under this section, any city organized
8 **under sections 78.010 to 78.400 may, by order or ordinance, provide for the elimination of**
9 **the primary election and the conduct of elections for mayor and councilman as provided**
10 **in this subsection.**

(2) Any person desiring to become a candidate for mayor or councilman shall file
12 **with the city clerk a signed statement of such candidacy, stating whether such person is a**
13 **resident of the city and a qualified voter of the city, that the person desires to be a**
14 **candidate for nomination to the office of mayor or councilman to be voted upon at the next**
15 **municipal election for such office, that the person is eligible for such office, that the person**
16 **requests to be placed on the ballot, and that such person will serve if elected. Such**
17 **statement shall be sworn to or affirmed before the city clerk.**

(3) The city clerk shall cause the official ballots to be printed, and the names of the
19 **candidates shall appear on the ballots in the order that their statements of candidacy were**
20 **filed with the city clerk. Above the names of the candidates shall appear the words "Vote**
21 **for (number to be elected)". The ballot shall also include a warning that voting for more**
22 **than the total number of candidates to be elected to any office invalidates the ballot.**

105.966. **1.** [Except as provided in subsection 2 of this section,] The ethics commission
2 shall complete and make determinations pursuant to subsection 1 of section 105.961 on all
3 complaint investigations, except those complaint investigations assigned to a retired judge,
4 within ninety days of initiation.

5 2. [The commission may file a petition in the Cole County circuit court to request an
6 additional ninety days for investigation upon proving by a preponderance of the evidence that
7 additional time is needed. Upon filing the petition, the ninety-day period shall be tolled until the
8 court determines whether additional time is needed.

9 3. The hearing shall be held in camera before the Cole County circuit court and all
10 records of the proceedings shall be closed.

11 4.] The provisions of this section shall apply to all ongoing complaint investigations on
12 July 13, 1999.

13 [5.] 3. Any complaint investigation not completed and decided upon by the ethics
14 commission within the time allowed by this section shall be deemed to not have been a violation.

**115.278. 1. As used in this section, "overseas voter" means any permanent resident
2 of this state who is temporarily residing outside of the territorial limits of the United States
3 and the District of Columbia, who is a qualified voter, and who is:**

4 **(1) A member of the armed services of the United States while in active service, or
5 an eligible spouse or dependent of such member;**

6 **(2) A member of the merchant marine of the United States, or an eligible spouse or
7 dependent of such member; or**

8 **(3) Any other citizen of the United States who is covered under the federal
9 Uniformed and Overseas Citizens Absentee Voting Act, as amended.**

10 **2. The secretary of state shall establish a program and procedures to allow any
11 overseas voter to receive and cast an absentee ballot using the Internet. The secretary of
12 state shall consider software programs that are based on open source platforms, shall
13 provide support to any local election authority participating in the program, shall provide
14 adequate voter education information to overseas voters, and shall include funding from
15 alternate sources for such program, including making available to local election authorities
16 federal funds provided to the state under the federal Help America Vote Act of 2002, as
17 amended. The secretary shall also consider phased implementation of the program, and
18 such phased implementation shall begin no later than June 30, 2010, and shall be fully
19 implemented by January 1, 2012. Any program or software program chosen shall be
20 secure and shall protect the secrecy of the ballot. No provision in this chapter relating to
21 requirements for automated voting systems shall apply to any program established under
22 this section.**

 115.305. This subchapter, **with the exception of section 115.342**, shall not apply to
2 candidates for special district offices, township offices in township organization counties, or city,
3 town and village offices; provided that, cities of the fourth class, except those in a county of the
4 first class with a charter form of government and which adjoins a city not within a county, may

5 elect, only by ordinance, to hold primary elections in accordance with the provisions of sections
6 115.305 to 115.405 or in accordance with the provisions of sections 78.470, 78.480 and 78.510,
7 RSMo, and the ordinance shall state which of these provisions of law are being adopted.

115.350. **Notwithstanding any provision of section 115.305 to the contrary**, no
2 person shall qualify as a candidate for **any** elective public office in the state of Missouri,
3 **including any elective public office of any political subdivision of this state**, who has:

4 (1) Been [convicted of or] found guilty of or pled guilty to a felony under the laws of this
5 state;

6 (2) **Been found guilty of or pled guilty to any crime in any other jurisdiction that**
7 **would be a felony if committed in this state;**

8 (3) **Been found guilty of or pled guilty to any felony under the federal laws of the**
9 **United States of America;**

10 (4) **Been found guilty of or pled guilty to any crime in this state or in any other**
11 **jurisdiction that involves misconduct in public office.**

115.601. 1. Any contestant in a primary or other election contest who was defeated by
2 less than one percent of the votes cast for the office and any contestant who received the second
3 highest number of votes cast for that office if two or more are to be elected and who was
4 defeated by less than one percent of the votes cast, or any person whose position on a question
5 was defeated by less than one percent of the votes cast on the question, **or any contestant who**
6 **was tied with another contestant or contestants in the number of votes cast for the office**,
7 shall have the right to a recount of the votes cast for the office or on the question.

8 2. In cases where the candidate filed or the ballot question was originally filed with an
9 election authority as defined in section 115.015, such recount shall be requested in accordance
10 with the provisions of section 115.531 or 115.577 and conducted under the direction of the court
11 or the commissioner representing the court trying the contest according to the provisions of this
12 subchapter.

13 3. In cases where the candidate filed or the ballot question was originally filed with the
14 secretary of state, the defeated **or tied** candidate or the person whose position on a question was
15 defeated by less than one percent of the votes cast on the question shall be allowed a recount
16 pursuant to this section by filing with the secretary of state a request for a recount stating that the
17 person or the person's position on a question was defeated by less than one percent of the votes
18 cast **or that the initial election count resulted in a tie vote**. Such request shall be filed not later
19 than seven days after certification of the election. The secretary of state shall notify all
20 concerned parties of the filing of the request for a recount. The secretary of state shall authorize
21 the election authorities to conduct a recount pursuant to this section if the requesting party or his
22 position on a question was defeated by less than one percent of the votes cast. The secretary of

23 state shall conduct and certify the results of the recount as the official results in the election
24 within twenty days of receipt of the aforementioned notice of recount.

25 4. Whenever a recount is requested pursuant to subsection 3 of this section, the secretary
26 of state shall determine the number of persons necessary to assist with the recount and shall
27 appoint such persons equally from lists submitted by the contestant and the opponent who
28 received more votes or a person whose position on a question received more votes than the
29 contestant's position on that question. Each person appointed pursuant to this section shall be
30 a disinterested person and a registered voter of the area in which the contested election was held.
31 Each person so appointed shall take the oath prescribed for and receive the same pay as an
32 election judge in the jurisdiction where the person is registered. After being sworn not to
33 disclose any facts uncovered by the recount, except those which are contained in the report, the
34 contestant and the opponent who received more votes or a person whose position on a question
35 received more votes than the contestant's position on that question shall be permitted to be
36 present in person or represented by an attorney at the recount and to observe the recount. Each
37 recount shall be completed under the supervision of the secretary of state with the assistance of
38 the election authorities involved, and the persons appointed to assist with the recount shall
39 perform such duties as the secretary of state directs. Upon completion of any duties prescribed
40 by the secretary of state the persons appointed to assist with the recount shall make a written and
41 signed report of their findings. The findings of the persons appointed to assist with the recount
42 shall be prima facie evidence of the facts stated therein, but any person present at the
43 examination of the votes may be a witness to contradict the findings. No one other than the
44 secretary of state, the election authorities involved, the contestant and the other witnesses
45 described in this subsection, their attorneys, and those specifically appointed by the secretary of
46 state to assist with the recount shall be present during any recount conducted pursuant to this
47 section.

48 5. For purposes of this section, "recount" means one additional counting of all votes
49 counted for the office or on the question with respect to which the recount is requested.

115.635. The following offenses, and any others specifically so described by law, shall
2 be class three election offenses and are deemed misdemeanors connected with the exercise of
3 the right of suffrage. Conviction for any of these offenses shall be punished by imprisonment
4 of not more than one year or by fine of not more than two thousand five hundred dollars, or by
5 both such imprisonment and fine:

6 (1) Giving, lending, agreeing to give or lend, offering, promising, or endeavoring to
7 procure, any money or valuable consideration, office, or place of employment, to or for any
8 voter, to or for any person on behalf of any voter, or to or for any person, in order to induce any

9 voter to vote or refrain from voting or corruptly doing any such act on account of such voter
10 having already voted or refrained from voting at any election;

11 (2) Making use of, or threatening to make use of, any force, violence, or restraint, or
12 inflicting or threatening to inflict any injury, damage, harm or loss upon or against any person,
13 in order to induce or compel such person to vote or refrain from voting at any election;

14 (3) Impeding or preventing, or attempting to impede or prevent, by abduction, duress or
15 any fraudulent device or contrivance, the free exercise of the franchise of any voter or, by
16 abduction, duress, or any fraudulent device, compelling, inducing, or prevailing upon any voter
17 to vote or refrain from voting at any election;

18 (4) Giving, or making an agreement to give, any money, property, right in action, or
19 other gratuity or reward, in consideration of any grant or deputation of office;

20 (5) Bringing into this state any nonresident person with intent that such person shall vote
21 at an election without possessing the requisite qualifications;

22 (6) Asking for, receiving, or taking any money or other reward by way of gift, loan, or
23 other device or agreeing or contracting for any money, gift, office, employment, or other reward,
24 for giving, or refraining from giving, his or her vote in any election;

25 (7) Removing, destroying or altering any supplies or information placed in or near a
26 voting booth for the purpose of enabling a voter to prepare his or her ballot;

27 (8) Entering a voting booth or compartment except as specifically authorized by law;

28 (9) On the part of any election official, challenger, watcher or person assisting a person
29 to vote, revealing or disclosing any information as to how any voter may have voted, indicated
30 that the person had voted except as authorized by this chapter, indicated an intent to vote or
31 offered to vote, except to a grand jury or pursuant to a lawful subpoena in a court proceeding
32 relating to an election offense;

33 (10) On the part of any registration or election official, refusing to permit any person to
34 register to vote or to vote when such official knows the person is legally entitled to register or
35 legally entitled to vote;

36 (11) Attempting to commit or participating in an attempt to commit any class one or
37 class two election offense;

38 **(12) Using an electronic recording device to record, photograph, copy, or transmit**
39 **the content of a voted ballot to any person or destination not authorized by this chapter to**
40 **receive such information.**

115.637. The following offenses, and any others specifically so described by law, shall
2 be class four election offenses and are deemed misdemeanors not connected with the exercise
3 of the right of suffrage. Conviction for any of these offenses shall be punished by imprisonment

4 of not more than one year or by a fine of not more than two thousand five hundred dollars or by
5 both such imprisonment and fine:

6 (1) Stealing or willfully concealing, defacing, mutilating, or destroying any sample
7 ballots that may be furnished by an organization or individual at or near any voting place on
8 election day, except that this subdivision shall not be construed so as to interfere with the right
9 of an individual voter to erase or cause to be erased on a sample ballot the name of any candidate
10 and substituting the name of the person for whom he intends to vote; or to dispose of the
11 received sample ballot;

12 (2) Printing, circulating, or causing to be printed or circulated, any false and fraudulent
13 sample ballots which appear on their face to be designed as a fraud upon voters;

14 (3) Purposefully giving a printed or written sample ballot to any qualified voter which
15 is intended to mislead the voter;

16 (4) On the part of any candidate for election to any office of honor, trust, or profit,
17 offering or promising to discharge the duties of such office for a less sum than the salary, fees,
18 or emoluments as fixed by law or promising to pay back or donate to any public or private
19 interest any portion of such salary, fees, or emolument as an inducement to voters;

20 (5) On the part of any canvasser appointed to canvass any registration list, willfully
21 failing to appear, refusing to continue, or abandoning such canvass or willfully neglecting to
22 perform [his] **the** duties in making such canvass or willfully neglecting any duties lawfully
23 assigned to [him] **the canvasser**;

24 (6) On the part of any employer, making, enforcing, or attempting to enforce any order,
25 rule, or regulation or adopting any other device or method to prevent an employee from engaging
26 in political activities, accepting candidacy for nomination to, election to, or the holding of,
27 political office, holding a position as a member of a political committee, soliciting or receiving
28 funds for political purpose, acting as [chairman] **chair** or participating in a political convention,
29 assuming the conduct of any political campaign, signing, or subscribing [his] **the employee's**
30 name to any initiative, referendum, or recall petition, or any other petition circulated pursuant
31 to law;

32 (7) On the part of any person authorized or employed to print official ballots, or any
33 person employed in printing ballots, giving, delivering, or knowingly permitting to be taken any
34 ballot to or by any person other than the official under whose direction the ballots are being
35 printed, any ballot in any form other than that prescribed by law, or with unauthorized names,
36 with names misspelled, or with the names of candidates arranged in any way other than that
37 authorized by law;

38 (8) On the part of any election authority or official charged by law with the duty of
39 distributing the printed ballots, or any person acting on [his] **the election authority's or**

40 **official's** behalf, knowingly distributing or causing to be distributed any ballot in any manner
41 other than that prescribed by law;

42 (9) Any person [having in his possession] **possessing** any official ballot, except in the
43 performance of [his] **the** duty as an election authority or official, or in the act of exercising [his]
44 **the person's** individual voting privilege;

45 (10) Willfully mutilating, defacing, or altering any ballot before it is delivered to a voter;

46 (11) On the part of any election judge, willfully [absenting himself] **being absent** from
47 the polls on election day without good cause or willfully detaining any election material or
48 equipment and not causing it to be produced at the voting place at the opening of the polls or
49 within fifteen minutes thereafter;

50 (12) On the part of any election authority or official, willfully neglecting, refusing, or
51 omitting to perform any duty required [of him] by law with respect to holding and conducting
52 an election, receiving and counting out the ballots, or making proper returns;

53 (13) On the part of any election judge, or party watcher or challenger, furnishing any
54 information tending in any way to show the state of the count to any other person prior to the
55 closing of the polls;

56 (14) On the part of any voter, except as otherwise provided by law, allowing [his] **the**
57 **voter's** ballot to be seen by any person with the intent of letting it be known how [he] **the voter**
58 is about to vote or has voted, or knowingly making a false statement as to [his] **the voter's**
59 inability to mark [his] **the** ballot;

60 (15) On the part of any election judge, disclosing to any person the name of any
61 candidate for whom a voter has voted;

62 (16) Interfering, or attempting to interfere, with any voter inside a polling place;

63 (17) On the part of any person at any registration site, polling place, counting location
64 or verification location, causing any breach of the peace or engaging in disorderly conduct,
65 violence, or threats of violence whereby such registration, election, count or verification is
66 impeded or interfered with;

67 (18) Exit polling, surveying, sampling, electioneering, distributing election literature,
68 posting signs or placing vehicles bearing signs with respect to any candidate or question to be
69 voted on at an election on election day inside the building in which a polling place is located or
70 within twenty-five feet of the building's outer door closest to the polling place, or, on the part of
71 any person, refusing to remove or permit removal from property owned or controlled by [him]
72 **the person**, any such election sign or literature located within such distance on such day after
73 request for removal by any person;

74 (19) Stealing or willfully defacing, mutilating, or destroying any campaign yard sign on
75 private property, except that this subdivision shall not be construed to interfere with the right of

76 any private property owner to take any action with regard to campaign yard signs on the owner's
77 property and this subdivision shall not be construed to interfere with the right of any candidate,
78 or the candidate's designee, to remove the candidate's campaign yard sign from the owner's
79 private property after the election day.

130.021. 1. Every committee shall have a treasurer who, except as provided in
2 subsection 10 of this section, shall be a resident of this state [and reside in the district or county
3 in which the committee sits]. A committee may also have a deputy treasurer who, except as
4 provided in subsection 10 of this section, shall be a resident of this state [and reside in the district
5 or county in which the committee sits], to serve in the capacity of committee treasurer in the
6 event the committee treasurer is unable for any reason to perform the treasurer's duties. **Each**
7 **treasurer and deputy treasurer of a political party committee shall reside in the district or**
8 **county in which the committee sits.**

9 2. Every candidate for offices listed in subsection 1 of section 130.016 who has not filed
10 a statement of exemption pursuant to that subsection and every candidate for offices listed in
11 subsection 6 of section 130.016 who is not excluded from filing a statement of organization and
12 disclosure reports pursuant to subsection 6 **of section 130.016** shall form a candidate committee
13 and appoint a treasurer. Thereafter, all contributions on hand and all further contributions
14 received by such candidate and any of the candidate's own funds to be used in support of the
15 person's candidacy shall be deposited in a candidate committee depository account established
16 pursuant to the provisions of subsection 4 of this section, and all expenditures shall be made
17 through the candidate, treasurer or deputy treasurer of the person's candidate committee. Nothing
18 in this chapter shall prevent a candidate from appointing himself or herself as a committee of one
19 and serving as the person's own treasurer, maintaining the candidate's own records and filing all
20 the reports and statements required to be filed by the treasurer of a candidate committee.

21 3. A candidate who has more than one candidate committee supporting the person's
22 candidacy shall designate one of those candidate committees as the committee responsible for
23 consolidating the aggregate contributions to all such committees under the candidate's control
24 and direction as required by section 130.041.

25 4. (1) Every committee shall have a single official fund depository within this state
26 which shall be a federally or state-chartered bank, a federally or state-chartered savings and loan
27 association, or a federally or state-chartered credit union in which the committee shall open and
28 thereafter maintain at least one official depository account in its own name. An "official
29 depository account" shall be a checking account or some type of negotiable draft or negotiable
30 order of withdrawal account, and the official fund depository shall, regarding an official
31 depository account, be a type of financial institution which provides a record of deposits,
32 canceled checks or other canceled instruments of withdrawal evidencing each transaction by

33 maintaining copies within this state of such instruments and other transactions. All contributions
34 which the committee receives in money, checks and other negotiable instruments shall be
35 deposited in a committee's official depository account. Contributions shall not be accepted and
36 expenditures shall not be made by a committee except by or through an official depository
37 account and the committee treasurer, deputy treasurer or candidate. Contributions received by
38 a committee shall not be commingled with any funds of an agent of the committee, a candidate
39 or any other person, except that contributions from a candidate of the candidate's own funds to
40 the person's candidate committee shall be deposited to an official depository account of the
41 person's candidate committee. No expenditure shall be made by a committee when the office
42 of committee treasurer is vacant except that when the office of a candidate committee treasurer
43 is vacant, the candidate shall be the treasurer until the candidate appoints a new treasurer.

44 (2) A committee treasurer, deputy treasurer or candidate may withdraw funds from a
45 committee's official depository account and deposit such funds in one or more savings accounts
46 in the committee's name in any bank, savings and loan association or credit union within this
47 state, and may also withdraw funds from an official depository account for investment in the
48 committee's name in any certificate of deposit, bond or security. Proceeds from interest or
49 dividends from a savings account or other investment or proceeds from withdrawals from a
50 savings account or from the sale of an investment shall not be expended or reinvested, except
51 in the case of renewals of certificates of deposit, without first redepositing such proceeds in an
52 official depository account. Investments, other than savings accounts, held outside the
53 committee's official depository account at any time during a reporting period shall be disclosed
54 by description, amount, any identifying numbers and the name and address of any institution or
55 person in which or through which it is held in an attachment to disclosure reports the committee
56 is required to file. Proceeds from an investment such as interest or dividends or proceeds from
57 its sale, shall be reported by date and amount. In the case of the sale of an investment, the names
58 and addresses of the persons involved in the transaction shall also be stated. Funds held in
59 savings accounts and investments, including interest earned, shall be included in the report of
60 money on hand as required by section 130.041.

61 5. The treasurer or deputy treasurer acting on behalf of any person or organization or
62 group of persons which is a committee by virtue of the definitions of committee in section
63 130.011 and any candidate who is not excluded from forming a committee in accordance with
64 the provisions of section 130.016 shall file a statement of organization with the appropriate
65 officer within twenty days after the person or organization becomes a committee but no later than
66 the date for filing the first report required pursuant to the provisions of section 130.046. The
67 statement of organization shall contain the following information:

68 (1) The name, mailing address and telephone number, if any, of the committee filing the
69 statement of organization. If the committee is deemed to be affiliated with a connected
70 organization as provided in subdivision (11) of section 130.011, the name of the connected
71 organization, or a legally registered fictitious name which reasonably identifies the connected
72 organization, shall appear in the name of the committee. If the committee is a candidate
73 committee, the name of the candidate shall be a part of the committee's name;

74 (2) The name, mailing address and telephone number of the candidate;

75 (3) The name, mailing address and telephone number of the committee treasurer, and the
76 name, mailing address and telephone number of its deputy treasurer if the committee has named
77 a deputy treasurer;

78 (4) The names, mailing addresses and titles of its officers, if any;

79 (5) The name and mailing address of any connected organizations with which the
80 committee is affiliated;

81 (6) The name and mailing address of its depository, and the name and account number
82 of each account the committee has in the depository. **The account number of each account**
83 **shall be redacted prior to disclosing the statement to the public;**

84 (7) Identification of the major nature of the committee such as a candidate committee,
85 campaign committee, continuing committee, political party committee, incumbent committee,
86 or any other committee according to the definition of committee in section 130.011;

87 (8) In the case of the candidate committee designated in subsection 3 of this section, the
88 full name and address of each other candidate committee which is under the control and direction
89 of the same candidate, together with the name, address and telephone number of the treasurer of
90 each such other committee;

91 (9) The name and office sought of each candidate supported or opposed by the
92 committee;

93 (10) The ballot measure concerned, if any, and whether the committee is in favor of or
94 opposed to such measure.

95 6. A committee may omit the information required in subdivisions (9) and (10) of
96 subsection 5 of this section if, on the date on which it is required to file a statement of
97 organization, the committee has not yet determined the particular candidates or particular ballot
98 measures it will support or oppose.

99 7. A committee which has filed a statement of organization and has not terminated shall
100 not be required to file another statement of organization, except that when there is a change in
101 any of the information previously reported as required by subdivisions (1) to (8) of subsection
102 5 of this section an amended statement of organization shall be filed within twenty days after the

103 change occurs, but no later than the date of the filing of the next report required to be filed by
104 that committee by section 130.046.

105 8. Upon termination of a committee, a termination statement indicating dissolution shall
106 be filed not later than ten days after the date of dissolution with the appropriate officer or officers
107 with whom the committee's statement of organization was filed. The termination statement shall
108 include: the distribution made of any remaining surplus funds and the disposition of any deficits;
109 and the name, mailing address and telephone number of the individual responsible for preserving
110 the committee's records and accounts as required in section 130.036.

111 9. Any statement required by this section shall be signed and attested by the committee
112 treasurer or deputy treasurer, and by the candidate in the case of a candidate committee.

113 10. A committee domiciled outside this state shall be required to file a statement of
114 organization and appoint a treasurer residing in this state and open an account in a depository
115 within this state; provided that either of the following conditions prevails:

116 (1) The aggregate of all contributions received from persons domiciled in this state
117 exceeds twenty percent in total dollar amount of all funds received by the committee in the
118 preceding twelve months; or

119 (2) The aggregate of all contributions and expenditures made to support or oppose
120 candidates and ballot measures in this state exceeds one thousand five hundred dollars in the
121 current calendar year.

122 11. If a committee domiciled in this state receives a contribution of one thousand five
123 hundred dollars or more from any committee domiciled outside of this state, the committee
124 domiciled in this state shall file a disclosure report with the commission. The report shall
125 disclose the full name, mailing address, telephone numbers and domicile of the contributing
126 committee and the date and amount of the contribution. The report shall be filed within
127 forty-eight hours of the receipt of such contribution if the contribution is received after the last
128 reporting date before the election.

129 12. Each legislative and senatorial district committee shall retain only one address in the
130 district it sits for the purpose of receiving contributions.

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

2 (1) "General reassessment", changes in value, entered in the assessor's books, of a
3 substantial portion of the parcels of real property within a county resulting wholly or partly from
4 reappraisal of value or other actions of the assessor or county equalization body or ordered by
5 the state tax commission or any court;

6 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each
7 purpose of taxation of property a taxing authority is authorized to levy without a vote and any
8 tax rate authorized by election, including bond interest and sinking fund;

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate[; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating levy
12 for school purposes required for the current year pursuant to subsection 2 of section 163.021,
13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980
15 tax year]. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
20 collected in the fiscal year and plus an additional allowance for the revenue which would have
21 been collected from property which was annexed by such political subdivision but which was
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation
24 or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by
25 the assessor of a county or city in the previous year but are assessed by the state tax commission
26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter
27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which
28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and
29 section 164.013, RSMo, or as excess home dock city or county fees as provided in subsection
30 4 of section 313.820, RSMo, in the immediately preceding fiscal year but not including any
31 amount calculated to adjust for prior years. For purposes of political subdivisions which were
32 authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate,
33 the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall
34 mean the revenues equal to the amount that would have been available if the voluntary rate
35 reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in section 4(b) of article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,
42 exclusive of new construction and improvements. All political subdivisions shall immediately
43 revise the applicable rates of levy for each purpose for each subclass of real property,
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent

45 necessary to produce from all taxable property, exclusive of new construction and improvements,
46 substantially the same amount of tax revenue as was produced in the previous year for each
47 subclass of real property, individually, and personal property, in the aggregate, except that the
48 rate may not exceed **the greater of the rate in effect in the 1984 tax year or** the most recent
49 voter-approved rate. **For the 2009 tax year, any political subdivision may levy a rate**
50 **sufficient to generate substantially the same amount of tax revenue as was produced in the**
51 **2007 tax year from all taxable property, exclusive of any new construction or**
52 **improvements attributable to tax years 2008 and 2009, except that such rate shall not**
53 **exceed the greater of the rate in effect for the 1984 tax year or the most recent voter**
54 **approved tax rate. Any school district may levy the operating levy for school purposes**
55 **required for the current year pursuant to subsection 2 of section 163.021, RSMo, less all**
56 **adjustments required pursuant to article X, section 22 of the Missouri constitution and**
57 **under subdivision 4 of subsection 5 of this section, if such tax rate does not exceed the**
58 **highest tax rate in effect subsequent to the 1980 tax year.** Such tax revenue shall not include
59 any receipts from ad valorem levies on any real property which was assessed by the assessor of
60 a county or city in such previous year but is assessed by the assessor of a county or city in the
61 current year in a different subclass of real property. Where the taxing authority is a school
62 district for the purposes of revising the applicable rates of levy for each subclass of real property,
63 the tax revenues from state-assessed railroad and utility property shall be apportioned and
64 attributed to each subclass of real property based on the percentage of the total assessed valuation
65 of the county that each subclass of real property represents in the current taxable year. As
66 provided in section 22 of article X of the constitution, a political subdivision may also revise
67 each levy to allow for inflationary assessment growth occurring within the political subdivision.
68 The inflationary growth factor for any such subclass of real property or personal property shall
69 be limited to the actual assessment growth in such subclass or class, exclusive of new
70 construction and improvements, and exclusive of the assessed value on any real property which
71 was assessed by the assessor of a county or city in the current year in a different subclass of real
72 property, but not to exceed the consumer price index or five percent, whichever is lower. Should
73 the tax revenue of a political subdivision from the various tax rates determined in this subsection
74 be different than the tax revenue that would have been determined from a single tax rate as
75 calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then
76 the political subdivision shall revise the tax rates of those subclasses of real property,
77 individually, and/or personal property, in the aggregate, in which there is a tax rate reduction,
78 pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such
79 difference and shall be apportioned among such subclasses of real property, individually, and/or
80 personal property, in the aggregate, based on the relative assessed valuation of the class or

81 subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each
82 class or subclass shall be made by computing the percentage of current year adjusted assessed
83 valuation of each class or subclass with a tax rate reduction to the total current year adjusted
84 assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting
85 percentages by the revenue difference between the single rate calculation and the calculations
86 pursuant to this subsection and dividing by the respective adjusted current year assessed
87 valuation of each class or subclass to determine the adjustment to the rate to be levied upon each
88 class or subclass of property. The adjustment computed herein shall be multiplied by one
89 hundred, rounded to four decimals in the manner provided in this subsection, and added to the
90 initial rate computed for each class or subclass of property. Notwithstanding any provision of
91 this subsection to the contrary, no revision to the rate of levy for personal property shall cause
92 such levy to increase over the levy for personal property from the prior year.

93 3. (1) Where the taxing authority is a school district, it shall be required to revise the
94 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
95 railroad and utility property, which shall be separately estimated in addition to other data
96 required in complying with section 164.011, RSMo, substantially the amount of tax revenue
97 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
98 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
99 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
100 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
101 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
102 revenues, which would have required a lower rate if the actual information had been known, the
103 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
104 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

105 (2) For any political subdivision which experiences a reduction in the amount of assessed
106 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant
107 to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation
108 or recordation of any assessed valuation:

109 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
110 taxes to compensate for the reduction in assessed value occurring after the political subdivision
111 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
112 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the
113 time of the next calculation of the tax rate for the particular subclass of real property or for
114 personal property, in the aggregate, after the reduction in assessed valuation has been determined
115 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as

116 it would have been had the corrected or finalized assessment been available at the time of the
117 prior calculation;

118 (b) In addition, for up to three years following the determination of the reduction in
119 assessed valuation as a result of circumstances defined in this subdivision, such political
120 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling
121 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had
122 the corrected or finalized assessment been available at the time of the prior calculation.

123 4. (1) In order to implement the provisions of this section and section 22 of article X of
124 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
125 property. In order to determine the value of new construction and improvements, each county
126 assessor shall maintain a record of real property valuations in such a manner as to identify each
127 year the increase in valuation for each political subdivision in the county as a result of new
128 construction and improvements. The value of new construction and improvements shall include
129 the additional assessed value of all improvements or additions to real property which were begun
130 after and were not part of the prior year's assessment, except that the additional assessed value
131 of all improvements or additions to real property which had been totally or partially exempt from
132 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255,
133 RSMo, and section 353.110, RSMo, shall be included in the value of new construction and
134 improvements when the property becomes totally or partially subject to assessment and payment
135 of all ad valorem taxes. The aggregate increase in valuation of personal property for the current
136 year over that of the previous year is the equivalent of the new construction and improvements
137 factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection
138 15 of section 137.115, the assessor shall certify the amount of new construction and
139 improvements and the amount of assessed value on any real property which was assessed by the
140 assessor of a county or city in such previous year but is assessed by the assessor of a county or
141 city in the current year in a different subclass of real property separately for each of the three
142 subclasses of real property for each political subdivision to the county clerk in order that political
143 subdivisions shall have this information for the purpose of calculating tax rates pursuant to this
144 section and section 22, article X, Constitution of Missouri. In addition, the state tax commission
145 shall certify each year to each county clerk the increase in the general price level as measured by
146 the Consumer Price Index for All Urban Consumers for the United States, or its successor
147 publications, as defined and officially reported by the United States Department of Labor, or its
148 successor agency. The state tax commission shall certify the increase in such index on the latest
149 twelve-month basis available on February first of each year over the immediately preceding prior
150 twelve-month period in order that political subdivisions shall have this information available in
151 setting their tax rates according to law and section 22 of article X of the Constitution of Missouri.

152 For purposes of implementing the provisions of this section and section 22 of article X of the
153 Missouri Constitution, the term "property" means all taxable property, including state-assessed
154 property.

155 (2) Each political subdivision required to revise rates of levy pursuant to this section or
156 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized
157 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision
158 provided in this section and section 22 of article X of the Constitution of Missouri, separately
159 and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section
160 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using
161 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general
162 assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri,
163 that the provisions of such section be applicable to tax rate revisions mandated pursuant to
164 section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in
165 subsequent years, enforcement provisions, and other provisions not in conflict with section 22
166 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section
167 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established
168 pursuant to this section and section 22 of article X of the Constitution of Missouri, unless
169 otherwise provided by law.

170 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
171 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate
172 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval
173 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate
174 increase must receive approval by at least the majority required.

175 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
176 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does
177 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate
178 for approval rather than describing the amount of increase in the question, the stated tax rate
179 approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax
180 rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied
181 to the current total assessed valuation of the political subdivision, excluding new construction
182 and improvements since the date of the election approving such increase, the revenue derived
183 from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would
184 have been derived by applying the voter-approved increased tax rate ceiling to total assessed
185 valuation of the political subdivision, as most recently certified by the city or county clerk on or
186 before the date of the election in which such increase is approved, increased by the percentage
187 increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be

188 applied to the total assessed valuation of the political subdivision at the setting of the next tax
189 rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate
190 increase shall be adjusted in the manner prescribed in this section to yield the sum of: the
191 amount of revenue that would be derived by applying such voter-approved increased rate to the
192 total assessed valuation, as most recently certified by the city or county clerk on or before the
193 date of the election in which such increase was approved, increased by the percentage increase
194 in the consumer price index, as provided by law, from the date of the election to the time of such
195 increase and, so adjusted, shall be the current tax rate ceiling.

196 (3) The governing body of any political subdivision may levy a tax rate lower than its
197 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not
198 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision
199 (4) of this subsection. Nothing in this section shall be construed as prohibiting a political
200 subdivision from voluntarily levying a tax rate lower than that which is required under the
201 provisions of this section or from seeking voter approval of a reduction to such political
202 subdivision's tax rate ceiling.

203 (4) In a year of general reassessment, a governing body whose tax rate is lower than its
204 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section
205 as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such
206 governing body intends to increase its tax rate, the governing body shall conduct a public
207 hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement
208 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision
209 shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling
210 solely due to a reduction required by law resulting from sales tax collections. The provisions of
211 this subdivision shall not apply to any political subdivision which has received voter approval
212 for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

213 6. (1) For the purposes of calculating state aid for public schools pursuant to section
214 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
215 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be
216 calculated by first determining the total tax revenue of the property within the jurisdiction of the
217 taxing authority, which amount shall be equal to the sum of the products of multiplying the
218 assessed valuation of each class and subclass of property by the corresponding tax rate for such
219 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
220 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the
221 taxing authority is a school district, such blended rate shall also be used by such school district
222 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
223 RSMo, and for apportioning the tax rate by purpose.

224 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
225 of the county commission in the county or counties where the tax rate applies of its tax rate
226 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
227 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
228 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
229 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
230 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
231 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
232 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
233 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
234 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall
235 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall
236 promulgate rules for any and all forms for the calculation of rates pursuant to this section which
237 do not currently exist in rule form or that have been incorporated by reference. In addition, each
238 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as
239 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service
240 complies with Missouri law. A tax rate proposed for annual debt service requirements will be
241 prima facie valid if, after making the payment for which the tax was levied, bonds remain
242 outstanding and the debt fund reserves do not exceed the following year's payments. The county
243 clerk shall keep on file and available for public inspection all such information for a period of
244 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing
245 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.
246 The state auditor shall, within fifteen days of the date of receipt, examine such information and
247 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this
248 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the
249 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
250 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor
251 may request a taxing authority to submit documentation supporting such taxing authority's
252 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings
253 to the taxing authority and shall file a copy of the findings with the information received from
254 the taxing authority. The taxing authority shall have fifteen days from the date of receipt from
255 the county clerk of the state auditor's findings and any request for supporting documentation to
256 accept or reject in writing the rate change certified by the state auditor and to submit all requested
257 information to the state auditor. A copy of the taxing authority's acceptance or rejection and any
258 information submitted to the state auditor shall also be mailed to the county clerk. If a taxing
259 authority rejects a rate change certified by the state auditor and the state auditor does not receive

260 supporting information which justifies the taxing authority's original or any subsequent proposed
261 tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the
262 attorney general's office and the attorney general is authorized to obtain injunctive relief to
263 prevent the taxing authority from levying a violative tax rate.

264 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
265 subdivision has complied with the foregoing provisions of this section.

266 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
267 with the provisions of this section, the taxpayer may make a formal complaint with the
268 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
269 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this
270 section and institute an action as representative of a class of all taxpayers within a taxing
271 authority if the class is so numerous that joinder of all members is impracticable, if there are
272 questions of law or fact common to the class, if the claims or defenses of the representative
273 parties are typical of the claims or defenses of the class, and if the representative parties will
274 fairly and adequately protect the interests of the class. In any class action maintained pursuant
275 to this section, the court may direct to the members of the class a notice to be published at least
276 once each week for four consecutive weeks in a newspaper of general circulation published in
277 the county where the civil action is commenced and in other counties within the jurisdiction of
278 a taxing authority. The notice shall advise each member that the court will exclude him or her
279 from the class if he or she so requests by a specified date, that the judgment, whether favorable
280 or not, will include all members who do not request exclusion, and that any member who does
281 not request exclusion may, if he or she desires, enter an appearance. In any class action brought
282 pursuant to this section, the court, in addition to the relief requested, shall assess against the
283 taxing authority found to be in violation of this section the reasonable costs of bringing the
284 action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any
285 attorney or association of attorneys who receive public funds from any source for their services.
286 Any action brought pursuant to this section shall be set for hearing as soon as practicable after
287 the cause is at issue.

288 9. If in any action, including a class action, the court issues an order requiring a taxing
289 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
290 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
291 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
292 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,
293 RSMo, or otherwise contested. The part of the taxes paid erroneously is the difference in the
294 amount produced by the original levy and the amount produced by the revised levy. The
295 township or county collector of taxes or the collector of taxes in any city shall refund the amount

296 of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided
297 in this section shall make available to the collector all funds necessary to make refunds pursuant
298 to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him
299 or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall
300 be construed to require a taxing authority to refund any tax erroneously paid prior to or during
301 the third tax year preceding the current tax year.

302 10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
303 is created under the authority delegated in this section shall become effective only if it complies
304 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
305 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
306 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
307 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
308 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
309 invalid and void.

310 11. (1) Whenever the governing body of any taxing authority receives a petition,
311 signed by at least thirty-three percent of the registered voters within such taxing
312 authority's boundaries, calling for an election to decrease the taxing authority's tax rates,
313 the governing body shall submit to the voters residing within the taxing authority's
314 boundaries a proposal to lower the tax rates of the taxing authority at the next regular
315 election. Such petition shall include the proposed tax rate and tax rate's purpose for such
316 taxing authority. If at least sixty-six percent of the votes cast on the question by the
317 qualified voters voting thereon are in favor of decreasing the tax rate, the lowered tax rate
318 shall become effective. If more than thirty-three percent of the votes cast on the question
319 by the qualified voters voting thereon are opposed to lowering the tax rate, then the tax
320 rate established under this section shall remain effective until such tax rate is revised as
321 provided in this section. No petition to lower the tax rate on levies imposed for debt service
322 shall be valid under this subsection, and this subsection shall not be construed to require
323 any taxing authority to lower the tax rate on levies imposed for debt service.

324 (2) The petition shall be in substantially the following form:

325

326 **WARNING**

327

328 It is a felony for anyone to sign a petition with any name other than his or her own, or to
329 knowingly sign his or her name more than once for the measure, or to sign such petition
330 when the person is not a legal voter.

331

332 **INITIATIVE PETITION To the governing body of the (insert name of taxing**
333 **authority):**

334

335 **We the undersigned, citizens and voters of the state of Missouri and the (insert**
336 **taxing authority's name), respectfully order that an election be called to reduce the tax rate**
337 **for the purposes of (describe purpose of tax rate) of the taxing authority. The tax rate**
338 **decrease proposal shall be referred to the people of the district for their approval or**
339 **rejection, at the regular (special) election to be held on the day of, 20.., and each for**
340 **himself or herself says: I have personally signed this petition; I am a duly qualified elector**
341 **of the state and district; my residence and post office address are correctly written after**
342 **my name.**

343

344 **Name Residence Post Office**
345 **(if in a city, street and number)**

346 **(Here follow numbered lines for signatures).**

347 **(3) Every sheet for petitioners' signatures shall be attached to a full and correct**
348 **copy of the title and text of the measure proposed by the petition.**

349 **(4) Each sheet of every petition containing signatures shall be verified in**
350 **substantially the following form by the person who circulated the sheet, by that person's**
351 **affidavit thereon:**

352

353 **State of Missouri County of**

354 **I,, being first duly sworn, say that each person whose name appears on this sheet**
355 **signed his or her name thereto in my presence; I believe that each has stated his or her**
356 **name, post office address, and residence correctly, and that each signer is a voter of the**
357 **state of Missouri and (insert name of taxing authority).**

358 **(signature and post office address of affiant)**

359 **Subscribed and sworn to before me this day of, (year)**

360 **(signature and title of officer before whom oath is made and his or her post office address).**

361 **(5) The ballot question for a decrease in a taxing authority's tax rate shall be**
362 **submitted in substantially the following form:**

363 **"Shall the tax rate of the (insert name of taxing authority) for the purpose of**
364 **(describe purpose of tax rate) be reduced from (insert amount) to (insert proposed tax**
365 **rate)?"**

366 **(6) The decreased tax rate as approved shall be adjusted such that when applied**
367 **to the current total assessed valuation of the political subdivision, excluding new**

368 construction and improvements since the date of the election approving such decrease, the
369 revenue derived from the adjusted tax rate is equal to the sum of: the amount of revenue
370 which would have been derived by applying the voter-approved decreased tax rate to the
371 total assessed valuation of the political subdivision, as most recently certified by the city
372 or county clerk on or before the date of the election in which such decrease is approved,
373 increased by the percentage increase in the consumer price index, as certified by the state
374 tax commission under subdivision (1) of subsection 4 of this section. Such adjusted tax rate
375 shall be the taxing authority's tax rate ceiling and may be applied to the total assessed
376 valuation of the political subdivision at the setting of the next tax rate.

Section 1. For the purpose of interpreting all tax measures that are required by law
2 to be enacted by popular vote, the fractional requirement for passage for such measures
3 shall be deemed satisfied if and only if the popular vote percentage is greater than or equal
4 to a four decimal percentage equivalent of the fraction with the last decimal in the ten
5 thousandths position increased by adding one. This section shall not be construed to
6 permit or require the rounding of any fractional requirements that do not appear in the
7 context of tax measures that are required by law to be enacted by popular vote.

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been found guilty of or pled guilty to a felony or
4 misdemeanor under the federal laws of the United States of America.]

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been convicted of or pled guilty to a felony or
4 misdemeanor under the federal laws of the United States of America.]

Section B. Because immediate action is necessary to ensure equitable and efficient
2 imposition in collection of property taxes, the repeal and reenactment of section 137.073 of
3 section A of this act is deemed necessary for the immediate preservation of the public health,
4 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of
5 the constitution, and the repeal and reenactment of section 137.073 of section A of this act shall
6 be in full force and effect upon its passage and approval.

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