

HCS SCS SB 165, 164, 248 & 168 -- POLITICAL SUBDIVISIONS

SPONSOR: Justus (Diehl)

COMMITTEE ACTION: Voted "do pass" by the Committee on Local Government by a vote of 13 to 1.

This substitute changes the laws regarding political subdivisions. In its main provisions, the substitute:

(1) Authorizes the counties of Jackson, Jefferson, and St. Charles and other counties within the same metropolitan statistical areas as those counties to establish a parks, trails, and greenways district with taxing power (Sections 66.430, 66.431, 66.432, 66.433, 66.434, and 66.435, RSMo);

(2) Allows a city or county that forms a neighborhood improvement district 60 days after the recordation of proof of parcel division to reallocate the costs according to the method of assessment established in the ballot question or petition forming the district, otherwise a proportional assessment method must be utilized (Section 67.456);

(3) Specifies that the county commission in a county that has approved a county sales tax under Section 67.547 still has an obligation to allocate revenue from the special road and bridge levy to municipalities and special road districts, even if it additionally uses sales tax revenue for the county road and bridge program (Section 67.548);

(4) Authorizes Jefferson County, upon voter approval, to impose by order or resolution a retail sales tax of up to 0.5% for funding public health and safety projects and programs of the county public health center. The tax can only be imposed in conjunction with a property tax reduction for each year in which the sales tax is imposed (Section 67.585);

(5) Increases the transient guest tax rate in all counties and certain cities from up to 5% to up to 7% per room, per night for the purpose of funding a convention and visitors bureau (Section 67.1000);

(6) Authorizes counties to use ballot language which indicates that a certain county tax is an extension of an existing tax and not a new tax (Section 67.1080);

(7) Authorizes Montgomery County and the cities of Ashland, Centralia, Excelsior Springs, and Sugar Creek to impose, upon voter approval, a transient guest tax of between 2% and 5% per room, per night for the promotion of tourism (Section 67.1360);

(8) Changes the basis of the determination of ownership of property within the community improvement district (CID) from the tax records maintained by the county clerk to the real estate records of the recorder of deeds where the district is located (Sections 67.1401, 67.1421, 67.1521, and 67.1551);

(9) Authorizes a CID board to include up to five legally authorized representatives of any business operating within the district if there are fewer than five real property owners within a district and specifies the manner in which a CID director's term will be determined regarding his or her term limit when all directors receive the same number of votes (Section 67.1451);

(10) Expands the powers that the district can exercise outside the district's boundaries to include acquiring real and personal property; abating public nuisances; constructing, maintaining, or operating a variety of public improvements, including transportation; and permissively regulating municipal traffic and authorizes CID districts located in a blighted area to contract with any private property owner to acquire property owned or to be owned by a private property owner (Section 67.1461);

(11) Authorizes approval of a CID district sales tax to be obtained by an election within the district or, if no registered voters live within the district, by a unanimous petition of 100% of the district's property owners verified by the board of directors and authorizes a district to conduct an election pursuant to the Comprehensive Election Act of 1977 under Sections 115.005 - 115.646 or with mail-in ballots pursuant to Sections 115.650 - 115.660. Section 115.005 will not apply to these provisions (Section 67.1545);

(12) Authorizes real property owners in the counties of Caldwell, Clinton, Daviess, and DeKalb to petition the governing body of the county for the creation of an exhibition center and recreational facility district (Section 67.2000);

(13) Authorizes the City of Grandview to impose, upon voter approval, a transient guest tax of up to 5% per occupied room, per night for the promotion of tourism (Section 94.271);

(14) Authorizes all constitutional charter cities to levy property taxes for certain municipal purposes (Section 94.400);

(15) Specifies that the combined rate of sales taxes adopted by cities under the city sales tax law cannot exceed 2% and the combined rate of sales taxes adopted by cities not in St. Louis County under the capital improvement city sales tax law cannot exceed 1%. Cities that have already imposed and collected taxes under the city sales tax law or the capital improvements city

sales tax law can continue to do so without voter approval as a continuation of a tax previously approved by the voters of the city (Sections 94.510, 94.550, and 94.577);

(16) Authorizes the cities of Blue Springs and Peculiar and any city in Jefferson County to impose, upon voter approval, a sales tax of up to 0.5% for the operation of public safety departments including compensation, pension programs, health care, and additional equipment and facilities (Section 94.900);

(17) Authorizes the City of Grandview to impose, upon voter approval, a sales tax of up to 0.5% for the purpose of public safety improvements including equipment expenditures, compensation for city employees, and facilities for police, fire, and emergency medical providers (Section 94.902);

(18) Authorizes the City of St. Ann to impose, upon voter approval, a sales tax of 1% for the purpose of public safety improvements including equipment expenditures, compensation for city employees, and facilities for police, fire, and emergency medical providers (Section 94.903);

(19) Authorizes the City of Waynesville to impose, upon voter approval, a transient guest tax of up to 3% per room, per night for the construction, maintenance, and repair of a multipurpose conference and convention center (Section 94.1011)

(20) Prohibits an individual who has been found guilty of or pled guilty or nolo contendere to a felony in Missouri, to any crime committed in any other jurisdiction that would be a felony if committed in Missouri, or to any federal felony or misdemeanor from qualifying as a candidate for elective public office including any elective public office of any political subdivision. Crimes involving misconduct in public office or dishonesty whether classified as misdemeanors or felonies will also disqualify an individual (Section 115.350);

(21) Authorizes cities and counties to levy, upon voter approval, a property tax not to exceed one quarter of one cent on each \$100 of assessed valuation on all taxable real property in the city or county for the upkeep and maintenance of cemeteries located within the city or county (Section 137.1040);

(22) Authorizes an additional county collector fee of 5% on all moneys collected from delinquent and back taxes in the counties of Jackson and St. Louis which can be added to the tax bill and collected accordingly (Section 141.160);

(23) Exempts sales of sporting clays, wobble, skeet, and trap to shooting ranges and other places of amusement from local sales

taxes (Section 144.030);

(24) Authorizes any city, county, city-county, municipal, urban, or consolidated library district to impose, upon voter approval, a sales tax of up to 0.5% for the operation and maintenance of a public library (Section 182.802);

(25) Authorizes sewer subdistricts that are part of a common sewer district located in the counties of Cass and Jackson to issue bonds for undertaking certain activities in the subdistrict (Section 204.569);

(26) Authorizes hospital districts in certain counties, including Ripley County, upon voter approval, to abolish the hospital district property tax and to impose a retail sales tax of up to 1% for the purpose of funding the hospital district (Section 206.165);

(27) Designates a portion of Interstate 64 and U. S. Highway 40 within the City of St. Louis as the "Jack Buck Memorial Highway" (Section 227.409);

(28) Adds the counties of Carroll and Chariton to the list of counties authorized to impose, upon voter approval, a special road rock fund tax (Section 231.444);

(29) Authorizes an alternative method by which property may be added to a transportation development district (TDD) by the unanimous petition of the qualified voters within the area to be added, followed by public notice and a public hearing by the district board (Section 238.208);

(30) Specifies the method by which the vote of a non-individual in a TDD director election will be cast if no mechanism for that determination is specified in its organizational or operating documents (Section 238.216);

(31) Repeals the requirement that TDD directors be residents of the district (Section 238.220);

(32) Changes the effective date of any sales tax authorized in the TDD law to the first day of the month designated by the board. Currently, the tax becomes effective on the first day of the month following its adoption (Section 238.235);

(33) Authorizes a decrease in the number of projects a TDD board is authorized to complete upon a majority vote of the board. Currently, if a board wants to decrease the number of projects, it must submit the issue to the voters of the district (Section 238.257);

(34) Authorizes a TDD to begin district dissolution election proceedings after it has provided for the completion and funding of its project and has transferred ownership and control of the project to the Highways and Transportation Commission or a local transportation authority. A district is also authorized to begin district dissolution proceedings by petition to a circuit court after it has completed a project or provided for the completion and funding of its project and has transferred ownership and control of the project to the commission or a local transportation authority (Section 238.275);

(35) Authorizes a sales tax for certain St. Louis County fire protection districts to be partially offset by a property tax decrease (Section 321.227);

(36) Changes the method by which notice of a mechanics lien on real property of an absent or nonresident owner may be given (Section 429.110);

(37) Adds a fee of \$3 in civil and criminal case filings for the circuit clerk's record preservation fund (Sections 488.012 and 488.075); and

(38) Clarifies that counties with an emergency communications system commission are authorized to impose, upon voter approval, a sales tax of up to 0.1% to establish, operate, and maintain an emergency communications system (Sections 650.396 and 650.399).

The bill contains an emergency clause for the provisions regarding bond issuance in certain sewer subdistricts and the provisions regarding authorized taxes in certain hospital districts.

FISCAL NOTE: Estimated Cost on General Revenue Fund of More than \$38,171 in FY 2010, More than \$40,538 in FY 2011, and More than \$41,755 in FY 2012. Estimated Cost on Other State Funds of More than \$2,200 in FY 2010, Minimal in FY 2011, and Minimal in FY 2012.

PROPOSERS: Supporters say that local communities need the revenue to support local activities.

Testifying for the bill was Senator Justus.

OPPOSERS: There was no opposition voiced to the committee.