

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 686
95TH GENERAL ASSEMBLY

3448L.05C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 67.1360, 94.577, 105.716, 137.016, 137.073, 137.080, 137.180, 137.243, 137.355, 137.750, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 144.030, 144.083, 144.817, and 165.071, RSMo, and to enact in lieu thereof fifty-two new sections relating to taxation, with an emergency clause for certain sections.

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

Section A. Sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 67.1360, 94.577, 105.716, 137.016, 137.073, 137.080, 137.180, 137.243, 137.355, 137.750, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 144.030, 144.083, 144.817, and 165.071, RSMo, are repealed and fifty-two new sections enacted in lieu thereof, to be known as sections 32.088, 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 67.1360, 94.577, 105.716, 137.016, 137.073, 137.080, 137.126, 137.180, 137.243, 137.355, 137.750, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 144.018, 144.030, 144.083, 144.817, 165.071, 1, and 2, to read as follows:

32.088. 1. Beginning January 1, 2012, the possession of a statement from the department of revenue stating no tax is due under sections 143.191 to 143.265 or sections 144.010 to 144.510, and sections 143.431 to 143.471 or sections 147.010 to 147.120 if an

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.

4 assessment for which tax is due under sections 143.431 to 143.471 and sections 147.010 to
5 147.120 has become final under section 143.621, and that no fees are due under sections
6 260.262 or 260.273, shall be a prerequisite to the issuance or renewal of any city or county
7 occupation license or any state license required for conducting any business. The
8 statement of no tax due shall be dated no longer than ninety days before the date of
9 submission for application or renewal of the city or county license.

10 2. Beginning January 1, 2012, in lieu of the provisions of subsection 1 of this
11 section, the director may enter into an agreement with any state agency responsible for
12 issuing any state license for conducting any business requiring the agency to provide the
13 director of revenue with the name and Missouri tax identification number of each
14 applicant for licensure with, or licensee of, such entities within one month of the date the
15 application is filed or at least one month prior to the anticipated renewal of a licensee's
16 license. If such licensee is delinquent on any taxes under sections 143.191 to 143.265 or
17 sections 144.010 to 144.510, and sections 143.431 to 143.471 or sections 147.010 to 147.120
18 if an assessment for which tax is due under sections 143.431 to 143.471 and sections 147.010
19 to 147.120 has become final under section 143.621, or fees under sections 260.262 or
20 260.273, the director shall then send notice to each such entity and licensee. In the case of
21 such delinquency or failure to file, the licensee's license shall be suspended within ninety
22 days after notice of such delinquency or failure to file, unless the director of revenue
23 verifies that such delinquency or failure has been remedied or arrangements have been
24 made to achieve such remedy. The director of revenue shall, within ten business days of
25 notification to the governmental entity issuing the license that the delinquency has been
26 remedied or arrangements have been made to remedy such delinquency, send written
27 notification to the licensee that the delinquency has been remedied. Tax liability paid in
28 protest, timely appealed, remedied through a payment plan with the department or
29 disposed of through an offer and compromise settlement with the department, properly
30 under the state revenue code pending before a court of competent jurisdiction or
31 reasonably founded disputes with such liability shall be considered paid for the purposes
32 of this section.

52.230. Each year the collectors of revenue in all counties of the first class not having
2 a charter form of government, and in all second, third and fourth class counties of the state, not
3 under township organization, shall mail to all resident taxpayers, at least thirty days prior to
4 delinquent date, a statement of all real and tangible personal property taxes due and assessed on
5 the current tax books in the name of the taxpayers. Such statement shall also include the amount
6 of real and tangible personal property taxes delinquent at the time of the mailing of the statement,
7 including any interest and penalties associated with the delinquent taxes. Such statement shall

8 declare upon its face, or by an attachment thereto, that they are delinquent at the time such
9 statement is mailed for an amount of real or tangible personal property taxes, or both. **A**
10 **collector of revenue or other collection authority charged with the duty of tax or license**
11 **collection may refuse to accept payment not accompanied by such statement. Refusal by**
12 **the collector of revenue to accept payment not accompanied by such statement shall not**
13 **relieve or delay the levy of interest and penalty on any overdue unpaid tax or license.**
14 Collectors shall also mail tax receipts for all the taxes received by mail.

52.290. 1. In all counties except counties having a charter form of government **before**
2 **January 1, 2008**, and any city not within a county, the collector shall collect on behalf of the
3 county a fee for the collection of delinquent and back taxes of seven percent on all sums
4 collected to be added to the face of the tax bill and collected from the party paying the tax.
5 Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into
6 the county general fund, two-sevenths of the fees collected pursuant to the provisions of this
7 section shall be paid into the tax maintenance fund of the county as required by section 52.312
8 and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid
9 into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.
10 **Notwithstanding provisions of law to the contrary, an authorization for collection of a fee**
11 **for the collection of delinquent and back taxes in a county's charter, at a rate different than**
12 **the rate allowed by law, shall control.**

13 2. In all counties having a charter form of government, **other than any county adopting**
14 **a charter form of government after January 1, 2008**, and any city not within a county, the
15 collector shall collect on behalf of the county and pay into the county general fund a fee for the
16 collection of delinquent and back taxes of two percent on all sums collected to be added to the
17 face of the tax bill and collected from the party paying the tax except that in a county with a
18 charter form of government and with more than two hundred fifty thousand but less than seven
19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the
20 collection of delinquent and back taxes of three percent on all sums collected to be added to the
21 face of the tax bill and collected from the party paying the tax. If a county is required by section
22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection
23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection
24 shall be paid into the county general fund.

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

52.312. Notwithstanding any provisions of law to the contrary, in addition to fees
2 provided for in this chapter, or any other provisions of law in conflict with the provisions of this

3 section, all counties, including any county **adopting a charter form of government after**
4 **January 1, 2008, and any county** with a charter form of government and with more than two
5 hundred fifty thousand but less than seven hundred thousand inhabitants, other than counties
6 having a charter form of government **before January 1, 2008**, and any city not within a county,
7 subject to the provisions of this section, shall establish a fund to be known as the "Tax
8 Maintenance Fund" to be used solely as a depository for funds received or collected for the
9 purpose of funding additional costs and expenses incurred in the office of collector.

52.361. It shall be the duty of the county collector in all counties of the first class not
2 having a charter form of government and in class two counties to prepare and keep in [his] **the**
3 **collector's office, electronically or otherwise**, back tax books which shall contain and list all
4 delinquent taxes on real and personal property levied and assessed in the county which remain
5 due and unpaid after the first day of January of each year. Such back tax books shall replace and
6 be in lieu of all "delinquent lists" and other back tax books heretofore prepared by the collector
7 or other county officer.

52.370. All money disbursed by the county collector in counties of the first class not
2 having a charter form of government and in counties of the second class by virtue of [his] **the**
3 **collector's** office shall be paid by **electronic transfer of funds from the collector's account**
4 **into the accounts of the appropriate taxing authorities or by** check signed by the collector
5 and countersigned by the auditor of the county. **All disbursements shall be documented by**
6 **the collector and certified by the auditor.**

54.010. 1. There is created in all the counties of this state the office of county treasurer,
2 except that in those counties having adopted the township alternative form of county government
3 the qualified electors shall elect a county collector-treasurer.

4 2. In counties of classes one and two the qualified electors shall elect a county treasurer
5 at the general election in 1956 and every four years thereafter.

6 3. In counties of the third and fourth classifications the qualified electors shall elect a
7 county treasurer at the general election in the year 1954, and every four years thereafter, except
8 that in those counties having adopted the township alternative form of county government the
9 qualified electors shall elect a county collector-treasurer at the November election in 1956, and
10 every four years thereafter.

11 4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall
12 apply to and govern county collector-treasurers in counties having township organization, except
13 when such general laws and such laws applicable to counties of the third and fourth classification
14 conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks,
15 and deputies in counties having township organization, in which case, such laws shall govern.

16 **5. In the event a county of the third or fourth classification abolishes its township**
17 **form of government under chapter 65, the county collector-treasurer shall assume all**
18 **duties, compensation, fee schedules, and requirements of the collector-treasurer provided**
19 **under sections 54.280 and 54.320.**

55.140. The county auditor of each county of the first class not having a charter form of
2 government and of each county of the second class shall [countersign] **have access to all**
3 **records, collections, and settlements for** all licenses issued by the county and shall [keep a
4 record of the number, date of issue,] **receive a monthly listing from each office issuing the**
5 **licenses stating** the name of the party or parties to whom issued[, the occupation, the expiration
6 thereof, and amount of money paid therefor, and to whom paid].

55.190. The county collector of revenue of each county of the first class not having a
2 charter form of government and of each county of the second class shall [make] **provide,**
3 **electronically or otherwise,** a daily report to the auditor of receipts [and balance in his hands,
4 and where deposited], and shall deliver to the auditor each day a deposit slip showing the day's
5 deposit. The collector shall, upon receiving taxes, give [duplicate] **a** numbered tax [receipts,
6 which] **receipt to** the taxpayer [shall take to the auditor to be countersigned by him, one of which
7 the auditor shall retain, and charge the amount thereof to the collector]. The collector shall also
8 [make] **provide, electronically or otherwise,** a daily report to the auditor of all other sums of
9 money collected by [him] **the collector** from any source whatsoever, and in such report shall
10 state [from whom collected, and] on what account[, which sums shall be charged by the auditor
11 to the collector] **collected.** The collector shall[, upon turning] **turn** money over to the county
12 treasurer[, take duplicate receipts therefor and file same immediately with the county auditor]
13 **under section 139.210.**

67.110. 1. Each political subdivision in the state, except counties and any political
2 subdivision located at least partially within any county with a charter form of government or any
3 political subdivision located at least partially within any city not within a county, shall fix its ad
4 valorem property tax rates as provided in this section not later than September first for entry in
5 the tax books. Each political subdivision located, at least partially, within a county with a charter
6 form of government or within a city not within a county shall fix its ad valorem property tax rates
7 as provided in this section not later than October first for entry in the tax books for each calendar
8 year after December 31, 2008. Before the governing body of each political subdivision of the
9 state, except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget
10 officer shall present to its governing body the following information for each tax rate to be
11 levied: the assessed valuation by category of real, personal and other tangible property in the
12 political subdivision as entered in the tax book for the fiscal year for which the tax is to be
13 levied, as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by

14 category of real, personal and other tangible property in the political subdivisions for the
15 preceding taxable year, the amount of revenue required to be provided from the property tax as
16 set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to
17 be set. Should any political subdivision whose taxes are collected by the county collector of
18 revenue fail to fix its ad valorem property tax rate by [September first] **the date provided under**
19 **this section for such political subdivision**, then no tax rate other than the rate, if any, necessary
20 to pay the interest and principal on any outstanding bonds shall be certified for that year.

21 2. The governing body shall hold at least one public hearing on the proposed rates of
22 taxes at which citizens shall be heard prior to their approval. The governing body shall
23 determine the time and place for such hearing. A notice stating the hour, date and place of the
24 hearing shall be published in at least one newspaper qualified under the laws of the state of
25 Missouri of general circulation in the county within which all or the largest portion of the
26 political subdivision is situated, or such notice shall be posted in at least three public places
27 within the political subdivision; except that, in any county of the first class having a charter form
28 of government, such notice may be published in a newspaper of general circulation within the
29 political subdivision even though such newspaper is not qualified under the laws of Missouri for
30 other legal notices. Such notice shall be published or posted at least seven days prior to the date
31 of the hearing. The notice shall include the assessed valuation by category of real, personal and
32 other tangible property in the political subdivision for the fiscal year for which the tax is to be
33 levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category
34 of real, personal and other tangible property in the political subdivision for the preceding taxable
35 year, for each rate to be levied the amount of revenue required to be provided from the property
36 tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates
37 proposed to be set for the various purposes of taxation. The tax rates shall be calculated to
38 produce substantially the same revenues as required in the annual budget adopted as provided
39 in this chapter. Following the hearing the governing body of each political subdivision shall fix
40 the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at
41 such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise
42 available to the taxpayer. Nothing in this section absolves political subdivisions of
43 responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in assessed
44 valuation occur that would alter the tax rate calculations.

45 3. Each political subdivision of the state shall fix its property tax rates in the manner
46 provided in this section for each fiscal year which begins after December 31, 1976. New or
47 increased tax rates for political subdivisions whose taxes are collected by the county collector
48 approved by voters after September first of any year shall not be included in that year's tax levy
49 except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

50 4. In addition to the information required under subsections 1 and 2 of this section, each
51 political subdivision shall also include the increase in tax revenue due to an increase in assessed
52 value as a result of new construction and improvement and the increase, both in dollar value and
53 percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

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

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

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

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

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

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

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

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

24 (8) Any third class city with a population of more than three thousand two hundred but
25 less than three thousand three hundred located in a county of the third classification having a
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two
38 hundred but less than seven thousand five hundred within a county of the third classification with
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred
48 but less than four thousand inhabitants located in a county of the third classification with a
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but
55 less than two thousand six hundred inhabitants located in a county of the first classification
56 without a charter form of government with a population of more than fifty-five thousand but less
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

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

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

67 (22) Any third class city with a population of more than nine thousand five hundred but
68 less than nine thousand seven hundred inhabitants located in a county of the first classification

69 without a charter form of government and with a population of more than one hundred
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

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

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

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

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

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

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

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants;

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

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

108 **(33) Any county of the third classification without a township form of government**
109 **and with more than twelve thousand one hundred but fewer than twelve thousand two**
110 **hundred inhabitants.**

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

94.577. 1. The governing body of any municipality except those located in whole or in
2 part within any first class county having a charter form of government and not containing any
3 part of a city with a population of four hundred thousand or more and adjacent to a city not
4 within a county for that part of the municipality located within such first class county is hereby
5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half
6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation
7 under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding capital
8 improvements, including the operation and maintenance of capital improvements, which may
9 be funded by issuing bonds which will be retired by the revenues received from the sales tax
10 authorized by this section or the retirement of debt under previously authorized bonded
11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail
12 sales for capital improvements as provided in section 94.890. The tax authorized by this section
13 shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing
14 a sales tax under the provisions of this section shall be effective unless the governing body of the
15 municipality submits to the voters of the municipality, at a municipal or state general, primary
16 or special election, a proposal to authorize the governing body of the municipality to impose such
17 tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such

18 bonds and their retirement by such tax, or to authorize the retirement of debt under previously
19 authorized bonded indebtedness.

20 2. The ballot of submission shall contain, but need not be limited to:

21 (1) If the proposal submitted involves only authorization to impose the tax authorized
22 by this section, the following language:

23 Shall the municipality of (municipality's name) impose a sales tax of (insert
24 amount) for the purpose of funding capital improvements which may include the retirement of
25 debt under previously authorized bonded indebtedness?

26 ☐ YES ☐ NO

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

29 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds
30 with revenues from the tax authorized by this section, the following language:

31 Shall the municipality of (municipality's name) issue bonds in the amount
32 of (insert amount) to fund capital improvements and impose a sales tax of (insert
33 amount) to repay bonds?

34 ☐ YES ☐ NO

35

36 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
37 to the question, place an "X" in box opposite "NO". If a majority of the votes cast on the
38 proposal by the qualified voters voting thereon are in favor of the proposal, including when the
39 proposal authorizes the reduction of debt under previously authorized bonded indebtedness under
40 subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall
41 be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue
42 bonds and impose a sales tax to retire such bonds must be approved by the constitutionally
43 required percentage of the voters voting thereon to become effective. If a majority of the votes
44 cast by the qualified voters voting are opposed to the proposal, then the governing body of the
45 municipality shall have no power to issue any bonds or impose the sales tax authorized in this
46 section unless and until the governing body of the municipality shall again have submitted
47 another proposal to authorize the governing body of the municipality to issue any bonds or
48 impose the sales tax authorized by this section, and such proposal is approved by the requisite
49 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant
50 to this section be submitted to the voters sooner than twelve months from the date of the last
51 proposal pursuant to this section, except that any municipality with a population of greater than
52 four hundred thousand and located within more than one county may submit a proposal pursuant

53 to this section to the voters sooner than twelve months from the date of the last proposal
54 submitted pursuant to this section if submitted to the voters on or before November 6, 2001.

55 3. All revenue received by a municipality from the tax authorized under the provisions
56 of this section shall be deposited in a special trust fund and shall be used solely for capital
57 improvements, including the operation and maintenance of capital improvements, for so long as
58 the tax shall remain in effect. Once the tax authorized by this section is abolished or is
59 terminated by any means, all funds remaining in the special trust fund required by this subsection
60 shall be used solely for the maintenance of the capital improvements made with revenues raised
61 by the tax authorized by this section. Any funds in the special trust fund required by this
62 subsection which are not needed for current expenditures may be invested by the governing body
63 in accordance with applicable laws relating to the investment of other municipal funds. The
64 provisions of this subsection shall apply only to taxes authorized by this section which have not
65 been imposed to retire bonds issued pursuant to this section.

66 4. All revenue received by a municipality which issues bonds under this section and
67 imposes the tax authorized by this section to retire such bonds shall be deposited in a special
68 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are
69 required for the operation and maintenance of capital improvements. Once all of such bonds
70 have been retired, all funds remaining in the special trust fund required by this subsection shall
71 be used solely for the maintenance of the capital improvements made with the revenue received
72 as a result of the issuance of such bonds. Any funds in the special trust fund required by this
73 subsection which are not needed to meet current obligations under the bonds issued under this
74 section may be invested by the governing body in accordance with applicable laws relating to
75 the investment of other municipal funds. The provisions of this subsection shall apply only to
76 taxes authorized by this section which have been imposed to retire bonds issued under this
77 section.

78 5. After the effective date of any tax imposed under the provisions of this section, the
79 director of revenue shall perform all functions incident to the administration, collection,
80 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
81 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
82 Missouri the additional tax authorized under the authority of this section. The tax imposed
83 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall
84 be collected together and reported upon such forms and under such administrative rules and
85 regulations as may be prescribed by the director of revenue. Except as modified in this section,
86 all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this
87 section.

88 6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under
89 this section may be terminated until all of such bonds have been retired.

90 7. In any city not within a county, no tax shall be imposed pursuant to this section for
91 the purpose of funding in whole or in part the construction, operation or maintenance of a sports
92 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
93 or anything incidental or necessary to a complex suitable for any type of professional sport or
94 recreation, either upon, above or below the ground.

95 8. Any tax imposed under this section in any home rule city with more than four hundred
96 thousand inhabitants and located in more than one county solely for public transit purposes shall
97 not be considered economic activity taxes as such term is defined under sections 99.805 and
98 99.918, RSMo, and tax revenues derived from such tax shall not be subject to allocation under
99 the provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section 99.957,
100 RSMo.

101 9. The director of revenue may authorize the state treasurer to make refunds from the
102 amounts in the trust fund and credited to any municipality for erroneous payments and
103 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
104 such municipalities. If any municipality abolishes the tax, the municipality shall notify the
105 director of revenue of the action at least ninety days prior to the effective date of the repeal and
106 the director of revenue may order retention in the trust fund, for a period of one year, of two
107 percent of the amount collected after receipt of such notice to cover possible refunds or
108 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
109 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
110 municipality, the director of revenue shall remit the balance in the account to the municipality
111 and close the account of that municipality. The director of revenue shall notify each municipality
112 of each instance of any amount refunded or any check redeemed from receipts due the
113 municipality.

114 **10. Any home rule city with more than four hundred thousand inhabitants and**
115 **located in more than one county and any home rule city with more than eighty-four**
116 **thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is**
117 **hereby authorized to impose, in lieu of the tax authorized under subsection 1 of this**
118 **section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one**
119 **percent sales tax on all retail sales made in such municipality which are subject to taxation**
120 **under the provisions of sections 144.010 to 144.525 for the purpose of providing revenues**
121 **for public safety activities, including operations and capital improvements, which may be**
122 **funded by issuing bonds which will be retired by the revenues received from the sales tax**
123 **authorized by this section or the retirement of debt under previously authorized bonded**

indebtedness. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under the provisions of this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

11. The ballot of submission shall contain, but need not be limited to:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the municipality of (municipality's name) impose a sales tax of (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may include the retirement of debt under previously authorized bonded indebtedness?

☐ YES

☐ NO

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

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds with revenues from the tax authorized by this section, the following language:

Shall the municipality of (municipality's name) issue bonds in the amount of (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, and impose a sales tax of (insert amount) to repay bonds?

☐ YES

☐ NO

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

The ballot may include descriptions of specific uses to which the revenues from the tax will be applied.

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect, except that any

proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized in this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized by subsection 10 of this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon.

12. All revenue received by a municipality from the tax authorized under the provisions of subsection 10 of this section shall be deposited in a special trust fund and shall be used solely for public safety activities for so long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund required by this subsection shall be used solely for the public safety activities authorized in subsection 10 of this section. Any funds in the special trust fund required by this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by this subsection which have not been imposed to retire bonds issued pursuant to this subsection.

13. All revenue received by a municipality which issues bonds under subsection 10 of this section and imposes the tax authorized by this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation of the public safety department. Once all of such bonds have been retired, all funds remaining in the special trust fund required by this subsection shall be used solely for public safety activities. Any funds in the special trust fund required by this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized by subsection 10 of this section which have been imposed to retire bonds issued under this section.

14. After the effective date of any tax imposed under the provisions of subsection 10 of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority

196 of this section. The tax imposed pursuant to this section and the tax imposed under the
197 sales tax law of the state of Missouri shall be collected together and reported upon such
198 forms and under such administrative rules and regulations as may be prescribed by the
199 director of revenue. Except as modified in this section, all provisions of sections 32.085 and
200 32.087 shall apply to the tax imposed under this section.

201 15. No tax imposed pursuant to subsection 10 of this section for the purpose of
202 retiring bonds issued under this section may be terminated until all of such bonds have
203 been retired.

105.716. 1. Any investigation, defense, negotiation, or compromise of any claim
2 covered by sections 105.711 to 105.726 shall be conducted by the attorney general; provided,
3 that in the case of any claim against the department of conservation, the department of
4 transportation or a public institution which awards baccalaureate degrees, or any officer or
5 employee of such department or such institution, any investigation, defense, negotiation, or
6 compromise of any claim covered by sections 105.711 to 105.726 shall be conducted by legal
7 counsel provided by the respective entity against which the claim is made or which employs the
8 person against whom the claim is made. In the case of any payment from the state legal expense
9 fund based upon a claim or judgment against the department of conservation, the department of
10 transportation or any officer or employee thereof, the department so affected shall immediately
11 transfer to the state legal expense fund from the department funds a sum equal to the amount
12 expended from the state legal expense fund on its behalf.

13 2. All persons and entities protected by the state legal expense fund shall cooperate with
14 the attorneys conducting any investigation and preparing any defense under the provisions of
15 sections 105.711 to 105.726 by assisting such attorneys in all respects, including the making of
16 settlements, the securing and giving of evidence, and the attending and obtaining witness to
17 attend hearings and trials. Funds in the state legal expense fund shall not be used to pay claims
18 and judgments against those persons and entities who do not cooperate as required by this
19 subsection.

20 3. The provisions of sections 105.711 to 105.726 notwithstanding, the attorney general
21 may investigate, defend, negotiate, or compromise any claim covered by sections 105.711 to
22 105.726 against any public institution which awards baccalaureate degrees whose governing
23 body has declared a state of financial exigency.

24 4. Notwithstanding the provisions of subsection 2 of section 105.711, funds in the state
25 legal expense fund may be expended prior to the payment of any claim or any final judgment to
26 pay costs of defense, including reasonable attorney's fees for retention of legal counsel, when the
27 attorney general determines that a conflict exists or particular expertise is required, and also to
28 pay for related legal expenses including medical examination fees, expert witness fees, court

29 reporter expenses, travel costs and ancillary legal expenses incurred prior to the payment of a
30 claim or any final judgment.

31 **5. Notwithstanding any other provisions of law to the contrary, no funds shall be**
32 **expended from the state legal expense fund for settlement of any liability claim except upon**
33 **the production of a no tax due statement from the department of revenue by the party**
34 **making claim or having judgment under section 105.711, which shall be satisfied from such**
35 **fund. Payments of less than ten thousand dollars from the fund for property damage**
36 **claims shall not require a no tax due statement for the department. If the party is found**
37 **by the director of revenue to owe a delinquent tax debt to the state of Missouri under the**
38 **revenue laws of this state, any funds to be paid to the party from the state legal expense**
39 **fund shall be offset to satisfy such tax debt before payment is made to the party making**
40 **claim or having judgment.**

137.016. 1. As used in section 4(b) of article X of the Missouri Constitution, the
2 following terms mean:

3 (1) "Agricultural and horticultural property", all real property used for agricultural
4 purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding
5 and management of livestock which shall include breeding, showing, and boarding of horses; to
6 dairying, or to any other combination thereof; and buildings and structures customarily
7 associated with farming, agricultural, and horticultural uses. Agricultural and horticultural
8 property shall also include land devoted to and qualifying for payments or other compensation
9 under a soil conservation or agricultural assistance program under an agreement with an agency
10 of the federal government. Agricultural and horticultural property shall further include land and
11 improvements, exclusive of structures, on privately owned airports that qualify as reliever
12 airports under the Nation Plan of Integrated Airports System, to receive federal airport
13 improvement project funds through the Federal Aviation Administration. Real property
14 classified as forest croplands shall not be agricultural or horticultural property so long as it is
15 classified as forest croplands and shall be taxed in accordance with the laws enacted to
16 implement section 7 of article X of the Missouri Constitution;

17 (2) "Residential property", all real property improved by a structure which is used or
18 intended to be used for residential living by human occupants, vacant land in connection with
19 an airport, land used as a golf course, **any watercraft as defined in section 137.080**, and
20 manufactured home parks, but residential property shall not include other similar facilities used
21 primarily for transient housing. For the purposes of this section, "transient housing" means all
22 rooms available for rent or lease for which the receipts from the rent or lease of such rooms are
23 subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020, RSMo;

24 (3) "Utility, industrial, commercial, railroad and other real property", all real property
25 used directly or indirectly, for any commercial, mining, industrial, manufacturing, trade,
26 professional, business, or similar purpose, including all property centrally assessed by the state
27 tax commission but shall not include floating docks, portions of which are separately owned and
28 the remainder of which is designated for common ownership and in which no one person or
29 business entity owns more than five individual units. All other real property not included in the
30 property listed in subclasses (1) and (2) of section 4(b) of article X of the Missouri Constitution,
31 as such property is defined in this section, shall be deemed to be included in the term "utility,
32 industrial, commercial, railroad and other real property".

33 2. Pursuant to article X of the state constitution, any taxing district may adjust its
34 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
35 imposed pursuant to article X, subsection 2 of section 6 of the constitution, as the result of
36 changing the classification of structures intended to be used for residential living by human
37 occupants which contain five or more dwelling units if such adjustment of the levy does not
38 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this
39 section, loss in revenue shall include the difference between the revenue that would have been
40 collected on such property under its classification prior to enactment of this section and the
41 amount to be collected under its classification under this section. The county assessor of each
42 county or city not within a county shall provide information to each taxing district within its
43 boundaries regarding the difference in assessed valuation of such property as the result of such
44 change in classification.

45 3. All reclassification of property as the result of changing the classification of structures
46 intended to be used for residential living by human occupants which contain five or more
47 dwelling units shall apply to assessments made after December 31, 1994.

48 4. Where real property is used or held for use for more than one purpose and such uses
49 result in different classifications, the county assessor shall allocate to each classification the
50 percentage of the true value in money of the property devoted to each use; except that, where
51 agricultural and horticultural property, as defined in this section, also contains a dwelling unit
52 or units, the farm dwelling, appurtenant residential-related structures and up to five acres
53 immediately surrounding such farm dwelling shall be residential property, as defined in this
54 section.

55 5. All real property which is vacant, unused, or held for future use; which is used for a
56 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service
57 organization, or similar entity; or for which a determination as to its classification cannot be
58 made under the definitions set out in subsection 1 of this section, shall be classified according

59 to its immediate most suitable economic use, which use shall be determined after consideration
60 of:

- 61 (1) Immediate prior use, if any, of such property;
- 62 (2) Location of such property;
- 63 (3) Zoning classification of such property; except that, such zoning classification shall
64 not be considered conclusive if, upon consideration of all factors, it is determined that such
65 zoning classification does not reflect the immediate most suitable economic use of the property;
- 66 (4) Other legal restrictions on the use of such property;
- 67 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services
68 for such property;
- 69 (6) Size of such property;
- 70 (7) Access of such property to public thoroughfares; and
- 71 (8) Any other factors relevant to a determination of the immediate most suitable
72 economic use of such property.

73 6. All lands classified as forest croplands shall not, for taxation purposes, be classified
74 as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in
75 section 4(b) of article X of the Missouri Constitution and defined in this section, but shall be
76 taxed in accordance with the laws enacted to implement section 7 of article X of the Missouri
77 Constitution.

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] **shall not exceed the greater of the most recent voter-approved rate or the most**
49 **recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section.**
50 **Any political subdivision that has received approval from voters for a tax increase after**
51 **August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue**
52 **as the amount of revenue that would have been derived by applying the voter-approved**

53 **increased tax rate ceiling to the total assessed valuation of the political subdivision as most**
54 **recently certified by the city or county clerk on or before the date of the election in which**
55 **such increase is approved, increased by the percentage increase in the consumer price**
56 **index, as provided by law, except that the rate shall not exceed the greater of the most**
57 **recent voter-approved rate or the most recent voter-approved rate as adjusted under**
58 **subdivision (2) of subsection 5 of this section.** Such tax revenue shall not include any receipts
59 from ad valorem levies on any real property which was assessed by the assessor of a county or
60 city in such previous year but is assessed by the assessor of a county or city in the current year
61 in a different subclass of real property. Where the taxing authority is a school district for the
62 purposes of revising the applicable rates of levy for each subclass of real property, the tax
63 revenues from state-assessed railroad and utility property shall be apportioned and attributed to
64 each subclass of real property based on the percentage of the total assessed valuation of the
65 county that each subclass of real property represents in the current taxable year. As provided in
66 section 22 of article X of the constitution, a political subdivision may also revise each levy to
67 allow for inflationary assessment growth occurring within the political subdivision. The
68 inflationary growth factor for any such subclass of real property or personal property shall be
69 limited to the actual assessment growth in such subclass or class, exclusive of new construction
70 and improvements, and exclusive of the assessed value on any real property which was assessed
71 by the assessor of a county or city in the current year in a different subclass of real property, but
72 not to exceed the consumer price index or five percent, whichever is lower. Should the tax
73 revenue of a political subdivision from the various tax rates determined in this subsection be
74 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

the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict with section 22 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established pursuant to this section and section 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

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

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

higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the calculation of rates pursuant to this section which do not currently exist in rule form or that have been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following year's payments. The county clerk shall keep on file and available for public inspection all such information for a period of three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such information and return to the county clerk his or her findings as to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may request a taxing authority to submit documentation supporting such taxing authority's proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy of the findings with the information received from the taxing authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk of the state auditor's findings and any request for supporting documentation to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change certified by the state auditor and the state auditor does not receive supporting information which justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the attorney general's office and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from levying a violative tax rate.

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

8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the

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

9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her taxes in part, whether or not the taxes are paid under protest as provided in section 139.031, RSMo, or otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced by the original levy and the amount produced by the revised levy. The township or county collector of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this section shall make available to the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the current tax year.

10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that 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.

137.080. 1. Real estate and tangible personal property shall be assessed annually at the
2 assessment which commences on the first day of January. For purposes of assessing and taxing
3 tangible personal property, all tangible personal property shall be divided into the following
4 subclasses:

5 (1) Grain and other agricultural crops in an unmanufactured condition;

6 (2) Livestock;

7 (3) Farm machinery;

8 (4) Vehicles, including recreational vehicles, but not including manufactured homes, as
9 defined in section 700.010, RSMo, which are actually used as dwelling units, **and not including**
10 **watercraft as defined in this section;**

11 (5) Manufactured homes, as defined in section 700.010, RSMo, which are actually used
12 as dwelling units;

13 (6) Motor vehicles which are eligible for registration and are registered as historic motor
14 vehicles under section 301.131, RSMo;

15 (7) All taxable tangible personal property not included in subclass (1), subclass (2),
16 subclass (3), subclass (4), subclass (5), or subclass (6).

17 2. As used in this section, "watercraft" means any vessel or watercraft, as such
18 terms are defined in section 306.010, that has bath and toilet facilities, a sleeping area, and
19 kitchen facilities, that is eligible for the home mortgage interest deduction on the taxpayer's
20 federal income tax return, that is registered under chapter 306, and that is used as the
21 taxpayer's principal place of residence or as a temporary residence for the taxpayer.

22 3. Under section 23.253 of the Missouri sunset act:

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

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

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

137.126. **The assessed valuation on any motor vehicle shall not increase in any year over the assessed valuation of the motor vehicle in the previous year. This section shall not apply to the calculation of the assessed valuation of motor vehicles that are sold or purchased between assessments.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. Effective January 1, 2009, for all counties with a charter form of government, **other than any county adopting a charter form of government after January 1, 2008**, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

3. **For all calendar years prior to the first day of January of the year following receipt of software necessary for the implementation of the requirements provided under subsections 4 and 5 of this section from the state tax commission, for any county not subject to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of the previous assessed value and such increase either in person, or by mail directed to the last known address and include in such notice a statement indicating that the change in assessed value may impact the record owner's tax liability and provide all processes and deadlines for appealing determinations of the assessed value of such property. Such notice shall be provided in a font and format sufficient to alert a record owner of the potential impact upon tax liability and the appellate processes available.**

4. Effective January [1, 2011,] **first of the year following receipt of software necessary for the implementation of the requirements provided under this subsection and subsection 5 of this section from the state tax commission**, for all counties not subject to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the

33 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
34 the county shall notify the record owner of the projected tax liability likely to result from such
35 an increase, either in person, or by mail directed to the last known address; every such increase
36 in assessed valuation made by the assessor shall be subject to review by the county board of
37 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
38 shall so state. Notice of the projected tax liability from the county shall accompany the notice
39 of increased valuation from the assessor.

40 [4.] **5.** The notice of projected tax liability, required under subsections 2 and [3] **4** of this
41 section, from the county shall include:

42 (1) **The** record owner's name, address, and the parcel number of the property;

43 (2) A list of all political subdivisions levying a tax upon the property of the record
44 owner;

45 (3) The projected tax rate for each political subdivision levying a tax upon the property
46 of the record owner, and the purpose for each levy of such political subdivisions;

47 (4) The previous year's tax rates for each individual tax levy imposed by each political
48 subdivision levying a tax upon the property of the record owner;

49 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
50 upon the property of the record owner;

51 (6) The contact information for each political subdivision levying a tax upon the property
52 of the record owner;

53 (7) A statement identifying any projected tax rates for political subdivisions levying a
54 tax upon the property of the record owner, which were not calculated and provided by the
55 political subdivision levying the tax; and

56 (8) The total projected property tax liability of the taxpayer.

57 **6. In addition to the requirements provided under subsections 1, 2, and 5 of this**
58 **section, effective January 1, 2011, in any county with a charter form of government and**
59 **with more than one million inhabitants, whenever any assessor shall notify a record owner**
60 **of any change in assessed value, such assessor shall provide notice that information**
61 **regarding the assessment method and computation of value for such property is available**
62 **on the assessor's website and provide the exact website address at which such information**
63 **may be accessed. Such notification shall provide the assessor's contact information to**
64 **enable taxpayers without internet access to request and receive information regarding the**
65 **assessment method and computation of value for such property.**

137.243. 1. To determine the "projected tax liability" required by subsections 2 and 3
2 of section 137.180, subsection 2 of section 137.355, and subsection 2 of section 137.490, the
3 assessor, on or before March first of each **odd-numbered** tax year, shall provide the clerk with

4 the assessment book which for this purpose shall contain the real estate values for that year, the
5 prior year's state assessed values, and the prior year's personal property values. On or before
6 March fifteenth, the clerk shall make out an abstract of the assessment book showing the
7 aggregate amounts of different kinds of real, personal, and other tangible property and the
8 valuations of each for each political subdivision in the county, or in the city for any city not
9 within a county, entitled to levy ad valorem taxes on property except for municipalities
10 maintaining their own tax or assessment books. The governing body of each political
11 subdivision or a person designated by the governing body shall use such information to
12 informally project a nonbinding tax levy for that year and return such projected tax levy to the
13 clerk no later than April eighth. The clerk shall forward such information to the collector who
14 shall then calculate and, no later than April thirtieth, provide to the assessor the projected tax
15 liability for each real estate parcel for which the assessor intends to mail a notice of increase
16 pursuant to sections 137.180, 137.355, and 137.490.

17 2. Political subdivisions located at least partially within two or more counties, which are
18 subject to divergent time requirements, shall comply with all requirements applicable to each
19 such county and may utilize the most recent available information to satisfy such requirements.

20 3. Failure by an assessor to timely provide the assessment book or notice of increased
21 assessed value, as provided in this section, may result in the state tax commission withholding
22 all or a part of the moneys provided under section 137.720 and all state per-parcel reimbursement
23 funds which would otherwise be made available to such assessor.

24 4. Failure by a political subdivision to provide the clerk with a projected tax levy in the
25 time prescribed under this section shall result in a twenty percent reduction in such political
26 subdivision's tax rate for the tax year, unless such failure is a direct result of a delinquency in the
27 provision of, or failure to provide, information required by this section by the assessor or the
28 clerk. If a political subdivision fails to provide the projected tax rate as provided in this section,
29 the clerk shall notify the state auditor who shall, within seven days of receiving such notice,
30 estimate a nonbinding tax levy for such political subdivision and return such to the clerk. The
31 clerk shall notify the state auditor of any applicable reduction to a political subdivision's tax rate.

32 5. Any taxing district wholly within a county with a township form of government may,
33 through a request submitted by the county clerk, request that the state auditor's office estimate
34 a nonbinding projected tax rate based on the information provided by the county clerk. The
35 auditor's office shall return the projected tax rate to the county clerk no later than April eighth.

36 6. The clerk shall deliver the abstract of the assessment book to each taxing district with
37 a notice stating that their projected tax rates be returned to the clerk by April eighth.

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation

3 of any real property, he shall forthwith notify the record owner of the increase either in person
4 or by mail directed to the last known address, and if the address of the owner is unknown notice
5 shall be given by publication in two newspapers published in the county.

6 **2. For all calendar years prior to the first day of January of the year following**
7 **receipt of software necessary for the implementation of the requirements provided under**
8 **subsections 3 and 4 of this section from the state tax commission, whenever any assessor**
9 **shall increase the valuation of any real property, he or she shall forthwith notify the record**
10 **owner on or before June fifteenth of the previous assessed value and such increase either**
11 **in person, or by mail directed to the last known address and include on the face of such**
12 **notice, in no less than twelve point font, the following statement: NOTICE TO**
13 **TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE**
14 **YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST.**
15 **IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS**
16 **INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE**
17 **(INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR**
18 **COUNTY ASSESSOR.**

19 **3. Effective January [1, 2011,] first of the year following receipt of software**
20 **necessary for the implementation of the requirements provided under this subsection and**
21 **subsection 4 of this section from the state tax commission,** if an assessor increases the
22 valuation of any real property, the assessor, on or before June fifteenth, shall notify the record
23 owner of the increase and, in a year of general reassessment, the county shall notify the record
24 owner of the projected tax liability likely to result from such an increase either in person or by
25 mail directed to the last known address, and, if the address of the owner is unknown, notice shall
26 be given by publication in two newspapers published in the county. Notice of the projected tax
27 liability from the county shall accompany the notice of increased valuation from the assessor.

28 **[3.] 4.** The notice of projected tax liability, required under subsection [2] **3** of this section,
29 from the county shall include:

- 30 (1) Record owner's name, address, and the parcel number of the property;
31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;
33 (3) The projected tax rate for each political subdivision levying a tax upon the property
34 of the record owner, and the purpose for each levy of such political subdivisions;
35 (4) The previous year's tax rates for each individual tax levy imposed by each political
36 subdivision levying a tax upon the property of the record owner;
37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
38 upon the property of the record owner;

39 (6) The contact information for each political subdivision levying a tax upon the property
40 of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

137.750. 1. If a county has an assessment maintenance plan approved pursuant to
2 section 137.115, a portion of all the costs and expenses of the assessor of each county and each
3 city not within a county, incurred for the current quarter in performing all duties necessary to
4 assess and maintain equalized assessed valuations of real property, making real and personal
5 property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state.
6 The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs
7 and expenses of the assessor of each county and each city not within a county based on
8 compliance with the state tax commission approved assessment and equalization maintenance
9 plan. The state shall reimburse each eligible county a minimum of three dollars per parcel for
10 up to twenty thousand parcels, but no further reimbursements shall be made until the county has
11 expended at least two-thirds of that amount of money for assessment maintenance from its
12 assessment fund. The annual state reimbursement to any county pursuant to this section in 2000
13 shall not exceed seven dollars per parcel of real property in the county and each year thereafter
14 such maximum amount may be increased by up to three percent, but the amount reimbursed by
15 the state shall not exceed sixty percent of the actual costs and expenses incurred, except that
16 counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the
17 state's contribution each quarter.

18 2. The governing body of each county and city not within a county which seeks or will
19 seek reimbursement under any provision of this section or section 137.720 shall establish a fund
20 to be known as the "Assessment Fund", to be used solely as a depository for funds received by
21 the county or city pursuant to this section and sections 137.037 and 137.720, from the general
22 revenue fund of the county or other sources for the purpose of funding the costs and expenses
23 incurred in implementing an assessment and equalization maintenance plan approved under
24 section 137.115 and for assessing real and personal property.

25 3. All counties and cities not within a county seeking state funds under this section shall
26 submit a certified copy of their costs and expenses to the commissioner of the office of
27 administration not later than the thirtieth day of the quarter immediately following the quarter
28 for which such state funds are sought. The commissioner of the office of administration shall,
29 in such form as may be prescribed by rule, certify that the county requests for reimbursement are
30 consistent with the assessment and equalization maintenance plan approved by the state tax

31 commission as provided in section 137.115, and shall pay the state's share out of funds
32 appropriated for that purpose quarterly to each eligible county and city to reimburse such county
33 or city for reimbursable costs and expenses incurred in the previous calendar quarter.

34 4. (1) The following costs and expenses shall not qualify for state reimbursement or
35 reimbursement from tax moneys withheld from political subdivisions:

36 (a) Premiums for property and casualty insurance and liability insurance;

37 (b) Depreciation, interest, building and ground maintenance, fuel and utility costs, and
38 other indirect expenses which can be classified as the overhead expenses of the assessor's office;

39 (c) Purchases of motor vehicles;

40 (2) Costs and expenses which shall qualify for state reimbursement, but only if identified
41 in the county maintenance plan and subsequently specifically approved by the state tax
42 commission, shall include:

43 (a) Salaries and benefits of data processing and legal personnel not directly employed
44 by the assessor;

45 (b) Costs and expenses for computer software, hardware, and maintenance;

46 (c) Costs and expenses of any additional office space made necessary in order to carry
47 out the county's maintenance plan;

48 (d) Costs of leased equipment;

49 (e) Costs of aerial photography.

50 **5. Beginning July 1, 2010, an additional two percent of all tax increment financing**
51 **ad valorem property tax collections shall be deducted from the collection of taxes each year**
52 **in each county of the first classification or with a charter form of government and any city**
53 **not within a county if such county or city has tax increment financing with a total assessed**
54 **value of five hundred million or more. Such deduction shall be deposited into the county**
55 **or city's assessment fund, and shall be used solely for the purpose of locating, identifying,**
56 **administrating, districting, coding, tracking, and valuing all tax increment financing,**
57 **neighborhood improvement districts, community improvement districts, and all other tax**
58 **abatements under chapters 99, 100, and 353.**

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission
2 shall appoint one or more hearing officers. The hearing officers shall be subject to supervision
3 by the commission. No person shall participate on behalf of the commission in any case in
4 which such person is an interested party.

5 2. The commission may assign such appeals as it deems fit to a hearing officer for
6 disposition.

7 **(1) The assignment shall be deemed made when the scheduling order is first issued**
8 **by the commission and signed by the hearing officer assigned, unless another hearing**
9 **officer is assigned to the case for disposition by other language in said order.**

10 **(2) A change of hearing officer, or a reservation of the appeal for disposition as**
11 **described in subsection 3 of this section, shall be ordered by the commission in any appeal**
12 **upon the timely filing of a written application by a party to disqualify the hearing officer**
13 **assigned. The application shall be filed within thirty days from the assignment of any**
14 **appeal to a hearing officer and need not allege or prove any cause for such change and**
15 **need not be verified. No more than one change of hearing officer shall be allowed for each**
16 **party in any appeal.**

17 **3.** The commission may, in its discretion, reserve such appeals as it deems fit to be heard
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the
19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial
20 review in the manner provided in subsection 4 of section 138.470.

21 **[3.] 4.** The manner in which appeals shall be presented and the conduct of hearings shall
22 be made in accordance with rules prescribed by the commission for determining the rights of the
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this
26 section shall become effective unless it has been promulgated pursuant to the provisions of
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be
29 recorded but need not be transcribed unless the matter is further appealed.

30 **[4.] 5.** Unless an appeal is voluntarily dismissed, a hearing officer, after affording the
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,
32 modifying, or reversing the determination of the board of equalization, and correcting any
33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to
38 section 138.432.

39 **[5.] 6.** All decisions issued pursuant to this section or section 138.432 by the commission
40 or any of its duly assigned hearing officers shall be issued no later than sixty days after the
41 hearing on the matter to be decided is held or the date on which the last party involved in such
42 matter files his or her brief, whichever event later occurs.

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
3 taxpayer desiring to pay any current taxes under protest **or while paying taxes based upon a**
4 **disputed assessment** shall, at the time of paying such taxes, **make full payment of the current**
5 **tax bill before the delinquency date and** file with the collector a written statement setting forth
6 the grounds on which the protest is based. The statement shall include the true value in money
7 claimed by the taxpayer if disputed. **An appeal before the state tax commission shall not be**
8 **dismissed on the grounds that a taxpayer failed to file a written statement when paying**
9 **taxes based upon a disputed assessment.**

10 2. [For all tax years beginning on or after January 1, 2009, any taxpayer desiring to
11 protest any current taxes shall make full payment of the current tax bill and file with the collector
12 a written statement setting forth the grounds on which the protest is based.

13 3.] Upon receiving payment of current taxes under protest pursuant to subsection 1 of
14 this section or upon receiving from the state tax commission or the circuit court notice of an
15 appeal from the state tax commission or the circuit court pursuant to section 138.430, RSMo,
16 **along with full payment of the current tax bill before the delinquency date,** the collector
17 shall disburse to the proper official all portions of taxes not protested or not disputed by the
18 taxpayer and shall impound in a separate fund all portions of such taxes which are protested or
19 in dispute. Every taxpayer protesting the payment of current taxes under subsection 1 [or 2] of
20 this section shall, within ninety days after filing his protest, commence an action against the
21 collector by filing a petition for the recovery of the amount protested in the circuit court of the
22 county in which the collector maintains his office. If any taxpayer so protesting his taxes under
23 subsection 1 [or 2] of this section shall fail to commence an action in the circuit court for the
24 recovery of the taxes protested within the time prescribed in this subsection, such protest shall
25 become null and void and of no effect, and the collector shall then disburse to the proper official
26 the taxes impounded, and any interest earned thereon, as provided above in this subsection.

27 [4.] 3. No action against the collector shall be commenced by any taxpayer who has,
28 effective for the current tax year, filed with the state tax commission or the circuit court a timely
29 and proper appeal of the assessment of the taxpayer's property. The portion of taxes in dispute
30 from an appeal of an assessment shall be impounded in a separate fund and the commission in
31 its decision and order issued pursuant to chapter 138, RSMo, or the circuit court in its judgment
32 may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector
33 to release and disburse all or any part of such taxes.

34 [5.] 4. Trial of the action for recovery of taxes protested under subsection 1 [or 2] of this
35 section in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and,
36 after determination of the issues, the court shall make such orders as may be just and equitable

37 to refund to the taxpayer all or any part of the current taxes paid under protest, together with any
38 interest earned thereon, or to authorize the collector to release and disburse all or any part of the
39 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
40 authorities. Either party to the proceedings may appeal the determination of the circuit court.

41 [6.] 5. All the county collectors of taxes, and the collector of taxes in any city not within
42 a county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
43 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer
44 has received credit in full for any real or personal property tax mistakenly or erroneously levied
45 against the taxpayer and collected in whole or in part by the collector. Such application shall be
46 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or
47 other appropriate body or official of the county or city not within a county, shall make available
48 to the collector funds necessary to make refunds under this subsection by issuing warrants upon
49 the fund to which the mistaken or erroneous payment has been credited, or otherwise.

50 [7.] 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
51 erroneously.

52 [8.] 7. All protested taxes impounded under protest under subsection 1 [or 2] of this
53 section and all disputed taxes impounded under notice as required by section 138.430, RSMo,
54 shall be invested by the collector in the same manner as assets specified in section 30.260,
55 RSMo, for investment of state moneys. A taxpayer who is entitled to a refund of protested or
56 disputed taxes shall also receive the interest earned on the investment thereof. If the collector
57 is ordered to release and disburse all or part of the taxes paid under protest or dispute to the
58 proper official, such taxes shall be disbursed along with the proportional amount of interest
59 earned on the investment of the taxes due the particular taxing authority.

60 [9.] 8. **Any taxing authority may request to be notified by the county collector of**
61 **current taxes paid under protest. Such request shall be in writing and submitted** on or
62 before [March] **February** first next following the delinquent date of **current** taxes paid under
63 protest or disputed, **and** the county collector shall [notify any] **provide such information on or**
64 **before March first of the same year to the requesting** taxing authority of the taxes paid under
65 protest and disputed taxes which would be received by such taxing authority if the funds were
66 not the subject of a protest or dispute. Any taxing authority may apply to the circuit court of the
67 county or city not within a county in which a collector has impounded protested or disputed taxes
68 under this section and, upon a satisfactory showing that such taxing authority would receive such
69 impounded tax funds if they were not the subject of a protest or dispute and that such taxing
70 authority has the financial ability and legal capacity to repay such impounded tax funds in the
71 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
72 order, pendente lite, the disbursement of all or any part of such impounded tax funds to such taxing

73 authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such
74 matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer.
75 In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a
76 taxing authority under this subsection instead of being held and invested by the collector under
77 subsection 8 of this section, such taxing authority shall pay the taxpayer entitled to the refund
78 of such protested or disputed taxes the same amount of interest, as determined by the circuit
79 court having jurisdiction in the matter, such protested or disputed taxes would have earned if
80 they had been held and invested by the collector.

81 [10.] **9.** No appeal filed from the circuit court's or state tax commission's determination
82 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
83 court of last review modifying that determination shall be binding on the parties, and the decision
84 rendered shall be complied with by the party affected by any modification within ninety days of
85 the date of such decision. No taxpayer shall receive any interest on any additional award of
86 refund, and the collector shall not receive any interest on any ordered return of refund in whole
87 or in part.

139.040. A county or city collector, or other collection authority charged with the duty
2 of tax or license collection is authorized but not obligated to accept cash, personal check,
3 business check, money order, credit card, or electronic transfers of funds for any tax or license
4 payable to the county. The collection authority may refuse to accept any medium of exchange
5 at the discretion of the collection authority **including any medium of exchange submitted**
6 **without the statement of property taxes due and assessed as required by section 52.230.**
7 Refusal by the collection authority to accept alternative means of payment beyond those
8 approved by the collection authority shall not relieve an obligor of the obligor's tax or license
9 obligation nor shall it delay the levy of interest and penalty on any overdue unpaid tax or license
10 obligation pending submission of a form or payment approved by the collection authority.

139.140. **Except as provided in section 52.361,** the personal delinquent lists allowed
2 to any collector shall be delivered to the collector and when [his] **the collector's** term of office
3 expires then to [his] **the** successor, who shall be charged with the full amount thereof, and shall
4 account therefor as for other moneys collected by [him] **the collector.** When [he] **the collector**
5 makes [his] **the** next annual settlement [he] **the collector** shall return the lists to the clerk of the
6 county commission, and in the city of St. Louis the lists and the uncollected tax bills to the
7 comptroller of the city, and shall be entitled to credit for the amount [he] **the collector** has been
8 unable to collect. The lists and bills shall be delivered to [his] **the collector's** successor, and so
9 on until the whole are collected.

139.150. And in making collections on the said personal delinquent lists, the said
2 collectors, **except collectors in counties of the first or second classifications,** shall give

3 duplicate receipts therefor, one to be delivered to the person paying the same, and the other to
4 be filed with the clerk of the county commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector] **collector-treasurer,**
2 **other than the county collector of revenue of each county of the first or second**
3 **classifications and,** except in the city of St. Louis, shall, on or before the fifth day of each
4 month, file with the county clerk a detailed statement, verified by affidavit of all state, county,
5 school, road and municipal taxes, and of all licenses by [him] **the collector** collected during the
6 preceding month, and shall, except for tax payments made pursuant to section 139.053, on or
7 before the fifteenth day of the month, pay the same, less [his] **the collector's** commissions, into
8 the county treasuries and to the director of revenue.

9 2. **The county collector of revenue of each county of the first or second**
10 **classifications shall, before the fifteenth day of each month, file with the county clerk and**
11 **auditor a detailed statement, verified by affidavit, of all state, county, school, road, and**
12 **municipal taxes and of all licenses collected by the collector during the preceding month,**
13 **and shall, except for tax payments made under section 139.053, on or before the fifteenth**
14 **day of the month, pay such taxes and licenses, less commissions, into the treasuries of the**
15 **appropriate taxing entities and to the director of revenue.**

16 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby required, to
17 forward immediately a certified copy of such detailed statement to the director of revenue, who
18 shall keep an account of the state taxes with the collector.

139.220. Every collector of the revenue having made settlement, according to law, of
2 county revenue [by him] collected or received **by the collector,** shall pay the amount found due
3 into the county treasury, and the treasurer shall give him duplicate receipts therefor, one of which
4 shall be filed in the office of the clerk of the county commission, who shall grant [him] **the**
5 **collector** full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361,** the county clerk shall file the
2 delinquent lists in [his] **the county clerk's** office and within ten days thereafter make, under the
3 seal of the commission, the lists into a back tax book as provided in section 140.060.

4 2. **Except as provided in section 52.361,** when completed, the clerk shall deliver the
5 book to the collector taking duplicate receipts therefor, one of which [he] **the clerk** shall file in
6 [his] **the clerk's** office and the other [he] **the clerk** shall file with the director of revenue. The
7 clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees
8 contained in the back tax book.

9 3. The collector shall collect such back taxes and may levy upon, seize and distrain
10 tangible personal property and may sell such property for taxes.

11 4. In the city of St. Louis, the city comptroller or other proper officer shall return the
12 back tax book together with the uncollected tax bills within thirty days to the city collector.

13 5. If any county commission or clerk **in counties not having a county auditor** fails to
14 comply with section 140.040, and this section, to the extent that the collection of taxes cannot
15 be enforced by law, the county commission or clerk, or their successors in office, shall correct
16 such omissions at once and return the back tax book to the collector who shall collect such taxes.

 140.070. All back taxes, of whatever kind, whether state, county or school, or of any city
2 or incorporated town, which return delinquent tax lists to the county collector to collect,
3 appearing due upon delinquent real estates shall be extended in the back tax book made under
4 this chapter **or chapter 52**. In case the collector of any city or town has omitted or neglected to
5 return to the county collector a list of delinquent lands and lots, as required by section 140.670,
6 the present authorities of the city or town may cause the delinquent list to be certified, as by that
7 section contemplated, and the delinquent taxes shall be by the county clerk put upon the back tax
8 book and collected by the collector under authority of this chapter.

 140.080. **Except as provided in section 52.361**, the county clerk and the county
2 collector shall compare the back tax book with the corrected delinquent land list made pursuant
3 to sections 140.030 and 140.040 respectively, and the clerk shall certify on the delinquent land
4 list on file in [his] **the clerk's** office that the list has been properly entered in the back tax book
5 and shall attach a certificate at the end of the back tax book that it contains a true copy of the
6 delinquent land list on file in [his] **the collector's** office.

 140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax
2 delinquent, shall be charged with a penalty of [eighteen] **nine** percent of each year's delinquency
3 except that the penalty on lands redeemed prior to sale shall not exceed [two] **one** percent per
4 month or fractional part thereof. In any city not within a county which elects to operate under
5 the provisions of this chapter pursuant to section 141.970, RSMo, the maximum penalty on any
6 delinquency occurring after January 1, 2000, shall not exceed the prime rate, which shall mean
7 the average predominant prime rate quoted by commercial banks to large businesses, as
8 determined by the Board of Governors of the Federal Reserve System.

9 2. For making and recording the delinquent land lists, the collector and the clerk shall
10 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for
11 comparing and authenticating such list.

 140.110. 1. The collectors of the respective counties shall collect the taxes contained
2 in the back tax book. Any person interested in or the owner of any tract of land or lot contained
3 in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's
4 lien thereon, by paying to the proper collector the amount of the original taxes, as charged against

5 the tract of land or town lot described in the back tax book together with interest from the day
6 upon which the tax first became delinquent at the rate specified in section 140.100.

7 2. Any payment for personal property taxes received by the county collector shall first
8 be applied to **the oldest of** any back delinquent personal taxes on the back tax book before a
9 county collector accepts any payment for all or any part of personal property taxes due and
10 assessed on the current tax book.

11 3. Any payment for real property taxes received by the county collector shall first be
12 applied to **the oldest of any** back delinquent taxes on the same individual parcel of real estate
13 on the back tax book before a county collector accepts payment for real property taxes due and
14 assessed on the current tax book.

15 4. Subsection 3 of this section shall not apply to payment for real property taxes by
16 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
17 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
18 Regulations.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or
2 neighborhood improvement district special assessments are delinquent and unpaid are subject
3 to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments
4 as provided for in this chapter on the fourth Monday in August of each year.

5 2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county
6 or city taxes or special assessments without judicial proceedings, unless the notice of sale
7 contains the names of all record owners thereof, or the names of all owners appearing on the land
8 tax book and all other information required by law. Delinquent taxes or unpaid special
9 assessments, penalty, interest and costs due thereon may be paid to the county collector at any
10 time before the property is sold therefor. **The collector shall send notices to the publicly
11 recorded owner of record before any delinquent and unpaid taxes or unpaid special
12 assessments as specified in this section subject to sale are published. The first notice shall
13 be by first class mail. A second notice shall be sent by certified mail only if the assessed
14 valuation of the property is greater than one thousand dollars. If the assessed valuation
15 of the property is not greater than one thousand dollars, only the first notice shall be
16 required. If any second notice sent by certified mail under this section is returned to the
17 collector unsigned, then notice shall be sent before the sale by first class mail to both the
18 owner of record and the occupant of the real property. The postage for the mailing of the
19 notices shall be paid out of the county treasury, and such costs shall be added to the costs
20 of conducting the sale, and the county treasury shall be reimbursed to the extent that such
21 postage costs are recovered at the sale. The failure of the taxpayer or the publicly recorded**

22 **owner to receive the notice provided for in this section shall not relieve the taxpayer or**
23 **publicly recorded owner of any tax liability imposed by law.**

24 3. The entry in the back tax book by the county clerk of the delinquent lands, lots,
25 mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral
26 rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes
27 or unpaid special assessments as provided in section 67.469, RSMo, together with penalty,
28 interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant
2 to this chapter or unpaid special assessments as provided in section 67.469, RSMo, relating to
3 the collection of delinquent and back taxes and unpaid special assessments and providing for
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid
6 special assessments, and any sale held pursuant to initial proceedings commenced within such
7 period of three years shall be deemed to have been in compliance with the provisions of said law
8 insofar as the time at which such sales are to be had is specified therein; provided further, that
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or
11 action therefor shall be commenced, had or maintained, except that the three-year limitation
12 described in this subsection shall not be applicable if any written instrument conveys any real
13 estate having a tax-exempt status, if such instrument causes such real estate to again become
14 taxable real property and if such instrument has not been recorded in the office of the recorder
15 in the county in which the real estate has been situated. Such three-year limitation shall only be
16 applicable once the recording of the title has occurred.

17 2. [In order to enable county and city collectors to be able to collect delinquent and back
18 taxes and unpaid special assessments,] The county auditor in all counties having a county auditor
19 shall annually audit [and list all delinquent and back taxes and unpaid special assessments]
20 **collections, deposits, and supporting reports of the collector** and provide a copy of such audit
21 [and list] to the county collector and to the governing body of the county. A copy of the audit
22 [and list] may be provided to [city collectors] **all applicable taxing entities** within the county
23 at the discretion of the county collector.

140.170. 1. Except for lands described in subsection 7 of this section, the county
2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some
3 newspaper of general circulation published in the county, for three consecutive weeks, one
4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth
5 Monday in August.

6 2. In addition to the names of all record owners or the names of all owners appearing on
7 the land tax book it is only necessary in the printed and published list to state in the aggregate
8 the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

9 3. To the list shall be attached and in like manner printed and published a notice of said
10 lands and lots stating that said land and lots will be sold at public auction to discharge the taxes,
11 penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such
12 county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day
13 and continuing from day to day thereafter until all are offered.

14 4. The county collector, on or before the day of sale, shall insert at the foot of the list on
15 his record a copy of the notice and certify on his record immediately following the notice the
16 name of the newspaper of the county in which the notice was printed and published and the dates
17 of insertions thereof in the newspaper.

18 5. The expense of such printing shall be paid out of the county treasury and shall not
19 exceed the rate provided for in chapter 493, RSMo, relating to legal publications, notices and
20 advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the
21 costs of the sale of any land or lot contained in the list.

22 6. The county collector shall cause the affidavit of the printer, editor or publisher of the
23 newspaper in which the list of delinquent lands and notice of sale was published, as provided by
24 section 493.060, RSMo, with the list and notice attached, to be recorded in the office of the
25 recorder of deeds of the county, and the recorder shall not charge or receive any fees for
26 recording the same.

27 7. The county collector may have a separate list of such lands, without legal descriptions
28 or the names of the record owners, printed in a newspaper of general circulation published in
29 such county for three consecutive weeks before the sale of such lands for a parcel or lot of land
30 that:

31 (1) Has an assessed value of [five hundred] **one thousand** dollars or less and has been
32 advertised previously; or

33 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value
34 of [five hundred] **one thousand** dollars or less. The notice shall state that legal descriptions and
35 the names of the record owners of such lands shall be posted at any county courthouse within the
36 county and the office of the county collector.

37 **8. If, in the opinion of the county collector, an adequate legal description of the**
38 **delinquent land and lots cannot be obtained through researching the documents available**
39 **through the recorder of deeds, the collector may commission a professional land surveyor**
40 **to prepare an adequate legal description of the delinquent land and lots in question. The**
41 **costs of any commissioned land survey deemed necessary by the county collector shall be**

42 **taxed as part of the costs of the sale of any land or lots contained in the list prepared under**
43 **this section.**

140.190. 1. On the day mentioned in the notice, the county collector shall commence
2 the sale of such lands, and shall continue the same from day to day until each parcel assessed or
3 belonging to each person assessed shall be sold as will pay the taxes, interest and charges
4 thereon, or chargeable to such person in said county.

5 2. The person offering at said sale to pay the required sum for a tract shall be considered
6 the purchaser of such land; provided, no sale shall be made to any person **or designated agent**
7 who is currently delinquent on any tax payments on any property, other than a delinquency on
8 the property being offered for sale, and who does not sign an affidavit stating such at the time
9 of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale.
10 No bid shall be received from any person not a resident of the state of Missouri [until such
11 person] **or a foreign corporation or entity all deemed nonresidents. A nonresident** shall file
12 with said collector an agreement in writing consenting to the jurisdiction of the circuit court of
13 the county in which such sale shall be made, and also filing with such collector an appointment
14 of some citizen of said county as agent of said [purchaser] **nonresident**, and consenting that
15 service of process on such agent shall give such court jurisdiction to try and determine any suit
16 growing out of or connected with such sale for taxes. **After the delinquent auction sale, any**
17 **certificate of purchase shall be issued to the agent. After meeting the requirements of**
18 **section 140.405, the property shall be conveyed to the agent on behalf of the nonresident,**
19 **and the agent shall thereafter convey the property to the nonresident.**

20 3. All such written consents to jurisdiction and selective appointments shall be preserved
21 by the county collector and shall be binding upon any person or corporation claiming under the
22 person consenting to jurisdiction and making the appointment herein referred to; provided
23 further, that in the event of the death, disability or refusal to act of the person appointed as agent
24 of said nonresident [purchaser] the county clerk shall become the appointee as agent of said
25 nonresident [purchaser].

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or
2 collector of any county within the state of Missouri, and the same sells for a greater amount than
3 the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the
4 county, when such sale has been or may hereafter be made, to make a written statement
5 describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and
6 all costs in the case together with the amount of surplus money in each case. The statement shall
7 be subscribed and sworn to by the sheriff or collector making it before some officer competent
8 to administer oaths within this state, and then presented to the county commission of the county
9 where the sale has been or may be made; and on the approval of the statement by the

10 commission, the sheriff or collector making the same shall pay the surplus money into the county
11 treasury, take the receipt in duplicate of the treasurer for the [overplus] **surplus** of money and
12 retain one of the duplicate receipts himself and file the other with the county commission, and
13 thereupon the commission shall charge the treasurer with the amount.

14 2. The treasurer shall place such moneys **in the county treasury to be held for the use**
15 **and benefit of the person entitled to such moneys or** to the credit of the school fund of the
16 county, to be held in trust for the term of three years for the **publicly recorded** owner or owners
17 **of the property sold at the delinquent land tax auction** or their legal representatives. At the
18 end of three years, if such fund shall not be called for, then it shall become a permanent school
19 fund of the county.

20 3. County commissions shall compel owners or agents to make satisfactory proof of their
21 claims before receiving their money; provided, that no county shall pay interest to the claimant
22 of any such fund.

140.250. 1. Whenever any lands have been or shall hereafter be offered for sale for
2 delinquent taxes, interest, penalty and costs by the collector of the proper county for any two
3 successive years and no person shall have bid therefor a sum equal to the delinquent taxes
4 thereon, interest, penalty and costs provided by law, then such county collector shall at the next
5 regular tax sale of lands for delinquent taxes sell same to the highest bidder, **except the highest**
6 **bid shall not be less than the sum equal to the delinquent taxes, interest, penalties, and**
7 **costs**, and there shall be a ninety-day period of redemption from such sales as specified in section
8 140.405.

9 2. [No] A certificate of purchase shall [issue] **be issued** as to such sales, [but] **and** the
10 purchaser at such sales shall be entitled to the issuance and delivery of a collector's deed upon
11 completion of title search action as specified in section 140.405.

12 3. If any lands or lots are not sold at such third offering, then the collector, in his
13 discretion, need not again advertise or offer such lands or lots for sale more often than once every
14 five years after the third offering of such lands or lots, and such offering shall toll the operation
15 of any applicable statute of limitations.

16 4. A purchaser at any sale subsequent to the third offering of any land or lots, **whether**
17 **by the collector or a trustee as provided in section 140.260**, shall be entitled to the immediate
18 issuance and delivery of a collector's deed and there shall be no period of redemption from such
19 **post-third year** sales; provided, however, before any purchaser at a sale to which this section
20 is applicable shall be entitled to a collector's deed it shall be the duty of the collector to demand,
21 and the purchaser to pay, in addition to his bid, all taxes due and unpaid on such lands or lots that
22 become due and payable on such lands or lots subsequent to the date of the taxes included in

23 such advertisement and sale. **The collector's deed or trustee's deed shall have priority over**
24 **all other liens or encumbrances on the property sold except for real property taxes.**

25 5. In the event the real purchaser at any sale to which this section is applicable shall be
26 the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the
27 nonpayment of which such lands or lots were sold, then no collector's deed shall [issue] **be**
28 **issued** to such purchaser, or to anyone acting for or on behalf of such purchaser, without
29 payment to the collector of such additional amount as will discharge in full all delinquent taxes,
30 penalty, interest and costs.

140.260. 1. It shall be lawful for the county commission of any county, and the
2 comptroller, mayor and president of the board of assessors of the city of St. Louis, to designate
3 and appoint a suitable person or persons with discretionary authority to bid at all sales to which
4 section 140.250 is applicable, and to purchase at such sales all lands or lots necessary to protect
5 all taxes due and owing and prevent their loss to the taxing authorities involved from inadequate
6 bids.

7 2. Such person or persons so designated are hereby declared as to such purchases and
8 as titleholders pursuant to collector's deeds issued on such purchases, to be trustees for the
9 benefit of all funds entitled to participate in the taxes against all such lands or lots so sold.

10 3. Such person or persons so designated shall not be required to pay the amount bid on
11 any such purchase but the collector's deed issuing on such purchase shall recite the delinquent
12 taxes for which said lands or lots were sold, the amount due each respective taxing authority
13 involved, and that the grantee in such deed or deeds holds title as trustee for the use and benefit
14 of the fund or funds entitled to the payment of the taxes for which said lands or lots were sold.

15 4. The costs of all collectors' deeds, the recording of same and the advertisement of such
16 lands or lots shall be paid out of the county treasury in the respective counties and such fund as
17 may be designated therefor by the authorities of the city of St. Louis.

18 5. All lands or lots so purchased shall be sold and deeds ordered executed and delivered
19 by such trustees upon order of the county commission of the respective counties and the
20 comptroller, mayor and president of the board of assessors of the city of St. Louis, and the
21 proceeds of such sales shall be applied, first, to the payment of the costs incurred and advanced,
22 and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands
23 or lots so disposed of, **as provided in section 140.230.**

24 6. Upon appointment of any such person or persons to act as trustee as herein designated
25 a certified copy of the order making such appointment shall be delivered to the collector, and if
26 such authority be revoked a certified copy of the revoking order shall also be delivered to the
27 collector.

28 7. Compensation to trustees as herein designated shall be payable solely from proceeds
29 derived from the sale of lands purchased by them as such trustees and shall be fixed by the
30 authorities herein designated, but not in excess of ten percent of the price for which any such
31 lands and lots are sold by the trustees; provided further, that if at any such sale any person bid
32 a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the
33 trustees herein designated shall be without authority to further bid on any such land or lots. **If**
34 **a third party is a successful bidder and there are excess proceeds, such proceeds shall be**
35 **distributed as provided in section 140.230.**

36 8. If the county commission of any county does not designate and appoint a suitable
37 person or persons as trustee or trustees, so appointed, or the trustee or trustees do not accept
38 property after the third offering where no sale occurred then it shall be at the discretion of the
39 collector to sell such land subsequent to the third offering of such land and lots at any time and
40 for any amount.

 140.290. 1. After payment shall have been made the county collector shall give the
2 purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry
3 a numerical number and which shall describe the land so purchased, each tract or lot separately
4 stated, the total amount of the tax, with penalty, interest and costs, and the year or years of
5 delinquency for which said lands or lots were sold, separately stated, and the aggregate of all
6 such taxes, penalty, interest and costs, and the sum bid on each tract.

7 2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,
8 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also
9 be noted in the certificate of purchase, in a separate column to be provided therefor. Such
10 certificate of purchase shall also recite the name and address of the owner or reputed owner if
11 known, and if unknown then the party or parties to whom each tract or lot of land was assessed,
12 together with the address of such party, if known, and shall also have incorporated therein the
13 name and address of the purchaser. Such certificate of purchase shall also contain the true date
14 of the sale and the time when the purchaser will be entitled to a deed for said land, if not
15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such
17 certificate shall be authenticated by the county collector, who shall record the same in a
18 permanent record book in his office before delivery to the purchaser.

19 3. Such certificate shall be assignable, but no assignment thereof shall be valid unless
20 endorsed on such certificate and acknowledged before some officer authorized to take
21 acknowledgment of deeds and an entry of such assignment entered in the record of said
22 certificate of purchase in the office of the county collector.

23 4. For each certificate of purchase issued, including the recording of the same, the county
24 collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and
25 treated as a part of the cost of the sale, and so noted on the certificate. For noting any assignment
26 of any certificate the county collector shall be entitled to a fee of twenty-five cents, to be paid
27 by the person requesting such recital of assignment, and which shall not be treated as a part of
28 the cost of the sale. **For each certificate of purchase issued, as a part of the cost of the sale,**
29 **the purchaser shall pay to the collector the fee necessary to record such certificate of**
30 **purchase in the office of the county recorder. The collector shall record the certificate of**
31 **purchase before delivering such certificate of purchase to the purchaser.**

32 5. No collector shall be authorized to issue a certificate of purchase to any nonresident
33 of the state of Missouri [or to enter a recital of any assignment of such certificate upon his record
34 to a nonresident of the state, until such purchaser or assignee of such purchaser, as the case may
35 be, shall have complied] , **however, any nonresident as described in subsection 2 of section**
36 **140.190 may appoint an agent, and such agent shall comply** with the provisions of section
37 140.190 pertaining to a nonresident [purchasers].

38 **6. This section shall not apply to any post-third year tax sale, except for**
39 **nonresidents as provided in subsection 5 of this section.**

140.310. 1. The purchaser of any tract or lot of land at sale for delinquent taxes,
2 homesteads excepted, shall at any time after one year from the date of sale be entitled to the
3 immediate possession of the premises so purchased during the redemption period provided for
4 in this law, unless sooner redeemed; provided, however, any owner or occupant of any tract or
5 lot of land purchased may retain possession of said premises by making a written assignment of,
6 or agreement to pay, rent certain or estimated to accrue during such redemption period or so
7 much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as
8 provided in the certificate of purchase.

9 2. The purchaser, his heirs or assigns, may enforce his rights under said written
10 assignment or agreement in any manner now authorized or hereafter authorized by law for the
11 collection of delinquent and unpaid rent; provided further, nothing herein contained shall
12 operate to the prejudice of any owner not in default and whose interest in the tract or lot of land
13 is not encumbered by the certificate of purchase, nor shall it prejudice the rights of any occupant
14 of any tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any
15 planted, growing or unharvested crop thereon.

16 3. Any additions or improvements made to any tract or lot of land by any occupant
17 thereof, as tenant or otherwise, and made prior to such tax sale, which such occupant would be
18 permitted to detach and remove from the land under his contract of occupancy shall also, to the
19 same extent, be removable against the purchaser, his heirs or assigns.

20 4. Any rent collected by the purchaser, his heirs or assigns, shall operate as a payment
21 upon the amount due the holder of such certificate of purchase, and such amount or amounts,
22 together with the date paid and by whom shall be endorsed as a credit upon said certificate, and
23 which said sums shall be taken into consideration in the redemption of such land, as provided
24 for in this chapter.

25 5. Any purchaser, heirs or assigns, in possession within the period of redemption against
26 whom rights of redemption are exercised shall be protected in the value of any planted, growing
27 and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or
28 assigns would be protected in valuable and lasting improvements made upon said lands after the
29 period of redemption and referred to in section 140.360.

30 **6. The one-year redemption period shall not apply to third year tax sales, but the**
31 **ninety-day redemption period as provided in section 140.405 shall apply to such sales.**
32 **There shall be no redemption period for a post-third year tax sale, or any offering**
33 **thereafter.**

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any other persons
2 having an interest therein, may redeem the same at any time during the one year next ensuing,
3 in the following manner: by paying to the county collector, for the use of the purchaser, his heirs
4 or assigns, the full sum of the purchase money named in his certificate of purchase and all the
5 cost of the sale, **including the cost to record the certificate of purchase as required in section**
6 **140.290, the fee necessary for the collector to record the release of such certificate of**
7 **purchase, and the cost of the title search and mailings of notification required in sections**
8 **140.150 to 140.405,** together with interest at the rate specified in such certificate, not to exceed
9 ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due
10 plus costs of the sale, no interest shall be owing on the excess amount, with all subsequent taxes
11 which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of
12 eight percent per annum on such taxes subsequently paid, and in addition thereto the person
13 redeeming any land shall pay the costs incident to entry of recital of such redemption.

14 2. Upon deposit with the county collector of the amount necessary to redeem as herein
15 provided, it shall be the duty of the county collector to mail to the purchaser, his heirs or assigns,
16 at the last post office address if known, and if not known, then to the address of the purchaser
17 as shown in the record of the certificate of purchase, notice of such deposit for redemption.

18 3. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs
19 or assigns, of any further interest or penalty.

20 4. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for
21 the land so purchased within six months after the expiration of the one year next following the
22 date of sale, no interest shall be charged or collected from the redemptioner after that time.

140.405. **1.** Any person purchasing property at a delinquent land tax auction shall not
2 acquire the deed to the real estate, as provided for in section **140.250 or** 140.420, until the person
3 meets [with the following requirement or until such person makes affidavit that a title search has
4 revealed no publicly recorded deed of trust, mortgage, lease, lien or claim on the real estate] **the**
5 **requirements of this section, except that such requirements shall not apply to post-third**
6 **year sales, which shall be conducted under subsection 4 of section 140.250. The purchaser**
7 **shall obtain a title search report from a licensed attorney or licensed title company**
8 **detailing the ownership and encumbrances on the property. Such title search report shall**
9 **be declared invalid if the effective date is more than one hundred twenty days from the**
10 **date the purchaser applies for a collector's deed under section 140.250 or 140.420.**

11 **2.** At least ninety days prior to the date when a purchaser is authorized to acquire the
12 deed, the purchaser shall notify **the owner of record and** any person who holds a publicly
13 recorded **unreleased** deed of trust, mortgage, lease, lien, **judgment, or any other publicly**
14 **recorded** claim upon that real estate of [the latter person's right to redeem such person's publicly
15 recorded security or claim] **such person's right to redeem the property.** Notice shall be sent
16 by **both first class mail and** certified mail **return receipt requested** to [any such person,
17 including one who was the publicly recorded owner of the property sold at the delinquent land
18 tax auction previous to such sale, at] such person's last known available address. [Failure of the
19 purchaser to comply with this provision shall result in such purchaser's loss of all interest in the
20 real estate.] **If the certified mail return receipt is returned signed, the first class mail notice**
21 **is not returned, the first class mail notice is refused where noted by the United States Postal**
22 **Service, or any combination thereof, notice shall be presumed received by the recipient.**
23 **At the conclusion of the applicable redemption period, the purchaser shall make an**
24 **affidavit in accordance with subsection 4 of this section.**

25 **3.** If the owner of record or any other publicly recorded claim on the property
26 intends to transfer ownership or execute any additional liens or encumbrances on the
27 property, such owner shall first redeem such property under section 140.340. The failure
28 to comply with redeeming the property first before executing any of such actions or
29 agreements on the property shall require the owner of record or any other publicly
30 recorded claim on the property to reimburse the purchaser for the total bid as recorded
31 on the certificate of purchase and all the costs of the sale required in sections 140.150 to
32 **140.405.**

33 **4.** In the case that both the certified notice return receipt card is returned unsigned
34 and the first class mail is returned for any reason except refusal, where the notice is
35 returned undeliverable, then the purchaser shall attempt additional notice and certify in

36 **the purchaser's affidavit to the collector that such additional notice was attempted and by**
37 **what means.**

38 **5. The purchaser shall notify the county collector by affidavit of the date that every**
39 **required notice was sent to the owner of record and, if applicable, any other publicly**
40 **recorded claim on the property. To the affidavit, the purchaser shall attach a copy of a**
41 **valid title search report as described in subsection 1 of this section as well as completed**
42 **copies of the following for each recipient:**

43 **(1) First class mail;**

44 **(2) Certified mail notice;**

45 **(3) Addressed envelopes as they appeared immediately before mailing;**

46 **(4) Certified mail receipt as it appeared upon its return; and**

47 **(5) Any returned regular mailed envelopes.**

48
49 **As provided in this section, at such time the purchaser notifies the collector by affidavit**
50 **that all the ninety days' notice requirements of this section have been met, the purchaser**
51 **is authorized to acquire the deed, provided that a collector's deed shall not be acquired**
52 **before the expiration date of the redemption period as provided in section 140.340.**

53 **6. If any real estate is purchased at a third-offering tax auction and has a publicly**
54 **recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly**
55 **recorded claim upon the real estate under this section, the purchaser of said property [at a**
56 **third-offering tax auction shall notify anyone with a publicly recorded deed of trust, mortgage,**
57 **lease, lien or claim upon the real estate pursuant to this section] shall within forty-five days**
58 **after the purchase at the sale notify such person of the person's right to redeem the**
59 **property within ninety days from the postmark date on the notice. Notice shall be sent by**
60 **both first class mail and certified mail return receipt requested to such person's last known**
61 **available address. [Once] The purchaser [has notified] shall notify the county collector by**
62 **affidavit [that proper notice has been given, anyone with a publicly recorded deed of trust,**
63 **mortgage, lease, lien or claim upon the property] of the date the required notice was sent to**
64 **the owner of record and, if applicable, any other publicly recorded claim on the property,**
65 **that such person shall have ninety days to redeem said property or be forever barred from**
66 **redeeming said property.**

67 **7. If the county collector chooses to have the title search done then the county collector**
68 **[must comply with all provisions of this section, and] may charge the purchaser the cost of the**
69 **title search before giving the purchaser a deed pursuant to section 140.420.**

70 **8. If the property is redeemed, the person redeeming the property shall pay the**
71 **costs incurred by the purchaser in providing notice under this section. Recoverable costs**

72 on any property sold at a tax sale shall include the title search, postage, and costs for the
73 recording of any certificate of purchase issued and for recording the release of such
74 certificate of purchase and all the costs of the sale required in sections 140.150 to 140.405.

75 **9. Failure of the purchaser to comply with this section shall result in such**
76 **purchaser's loss of all interest in the real estate.**

140.420. If no person shall redeem the lands sold for taxes within **the applicable**
2 **redemption period of one year from the date of the sale or within the ninety-day notice as**
3 **specified in section 140.405 for a third-year tax sale**, at the expiration thereof, and on
4 production of **the** certificate of purchase, the collector of the county in which the sale of such
5 lands took place shall execute to the purchaser, his heirs or assigns, in the name of the state, a
6 conveyance of the real estate so sold, which shall vest in the grantee an absolute estate in fee
7 simple, subject, however, to all claims thereon for unpaid taxes except such unpaid taxes existing
8 at time of the purchase of said lands and the lien for which taxes was inferior to the lien for taxes
9 for which said tract or lot of land was sold.

144.018. 1. Notwithstanding any other provision of law to the contrary, except as
2 **provided under subsection 2 or 3 of this section, when a purchase of tangible personal**
3 **property or service subject to tax is made for the purpose of resale, such purchase shall be**
4 **either exempt or excluded under this chapter if the subsequent sale is:**

- 5 (1) Subject to a tax in this or any other state;
6 (2) For resale;
7 (3) Excluded from tax under this chapter;
8 (4) Subject to tax but exempt under this chapter; or
9 (5) Exempt from the sales tax laws of another state, if the subsequent sale is in such
10 other state.

11

12 **The purchase of tangible personal property by a taxpayer shall not be deemed to be for**
13 **resale if such property is used or consumed by the taxpayer in providing a service on which**
14 **tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment**
15 **of any obligation under a defense contract with the United States government.**

16 **2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of**
17 **amusement, entertainment or recreation, including games or athletic events, shall remit tax**
18 **on the amount paid for admissions or seating accommodations, or fees paid to, or in such**
19 **place of amusement, entertainment or recreation. Any subsequent sale of such admissions**
20 **or seating accommodations shall not be subject to tax if the initial sale was an arms length**
21 **transaction for fair market value with an unaffiliated entity. If the sale of such admissions**
22 **or seating accommodations is exempt or excluded from payment of sales and use taxes, the**

23 provisions of this subsection shall not require the place of amusement, entertainment, or
24 recreation to remit tax on that sale.

25 **3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel,**
26 **tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or**
27 **other place in which rooms, meals, or drinks are regularly served to the public shall remit**
28 **tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such**
29 **hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin,**
30 **tourist camp, or other place in which rooms, meals, or drinks are regularly served to the**
31 **public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if**
32 **the initial sale was an arms length transaction for fair market value with an unaffiliated**
33 **entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of**
34 **sales and use taxes, the provisions of this subsection shall not require the hotel, motel,**
35 **tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or**
36 **other place in which rooms, meals, or drinks are regularly served to the public to remit tax**
37 **on that sale.**

38 **4. The provisions of this section are intended to reject and abrogate earlier case law**
39 **interpretations of the state's sales and use tax law with regard to sales for resale as**
40 **extended in Music City Centre Management, LLC v. Director of Revenue, 295 S.W.3d 465,**
41 **(Mo. 2009) and ICC Management, Inc. v. Director of Revenue, 290 S.W.3d 699, (Mo. 2009).**

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

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

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824, RSMo; or upon the sale at retail of fuel
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into

18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which
25 are to be sold ultimately in processed form at retail;

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

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

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

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

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

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

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

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

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

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

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

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

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies

90 solely required for the installation, construction or reconstruction of such machinery, equipment,
91 appliances and devices;

92 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
93 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
94 solely required for the installation, construction or reconstruction of such machinery, equipment,
95 appliances and devices;

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

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

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
113 physical or mental disabilities to enable them to function more independently, all sales of
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and
115 augmentative communication devices, and items used solely to modify motor vehicles to permit
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in
119 their religious, charitable or educational functions and activities and all sales made by or to all
120 elementary and secondary schools operated at public expense in their educational functions and
121 activities;

122 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
123 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
124 including fraternal organizations which have been declared tax-exempt organizations pursuant
125 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or

126 charitable functions and activities and all sales made to eleemosynary and penal institutions and
127 industries of the state, and all sales made to any private not-for-profit institution of higher
128 education not otherwise excluded pursuant to subdivision (19) of this subsection or any
129 institution of higher education supported by public funds, and all sales made to a state relief
130 agency in the exercise of relief functions and activities;

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

138 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
139 of feed additives, medications or vaccines administered to livestock or poultry in the production
140 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
141 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
142 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
143 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
144 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new
145 generation cooperative or an eligible new generation processing entity as defined in section
146 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor
147 vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible
148 personal property which, when mixed with feed for livestock or poultry, is to be used in the
149 feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes
150 adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used
151 to improve or enhance the effect of a pesticide and the foam used to mark the application of
152 pesticides and herbicides for the production of crops, livestock or poultry. As used in this
153 subdivision, the term "farm machinery and equipment" means new or used farm tractors and such
154 other new or used farm machinery and equipment and repair or replacement parts thereon, and
155 supplies and lubricants used exclusively, solely, and directly for producing crops, raising and
156 feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale
157 at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel
158 therefor which is:

159 (a) Used exclusively for agricultural purposes;

160 (b) Used on land owned or leased for the purpose of producing farm products; and

161 (c) Used directly in producing farm products to be sold ultimately in processed form or
162 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
163 ultimately in processed form at retail;

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

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

176 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
177 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
178 with and approved by the Missouri public service commission. Sales and purchases made
179 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf
180 of the occupants of residential apartments or condominiums through a single or master meter,
181 including service for common areas and facilities and vacant units, shall be considered as sales
182 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
183 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
184 service rate classification and the provision of service thereunder shall be conclusive as to
185 whether or not the utility must charge sales tax;

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

197 portion of the purchase. The person making such purchases on behalf of occupants of residential
198 apartments or condominiums shall have standing to apply to the director of revenue for such
199 credit or refund;

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

203 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
204 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
205 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local
206 sales taxes on such excise taxes;

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

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

215 (28) Computers, computer software and computer security systems purchased for use
216 by architectural or engineering firms headquartered in this state. For the purposes of this
217 subdivision, "headquartered in this state" means the office for the administrative management
218 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

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

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

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

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

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

- 233 (34) All sales of grain bins for storage of grain for resale;
- 234 (35) All sales of feed which are developed for and used in the feeding of pets owned by
235 a commercial breeder when such sales are made to a commercial breeder, as defined in section
236 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;
- 237 (36) All purchases by a contractor on behalf of an entity located in another state,
238 provided that the entity is authorized to issue a certificate of exemption for purchases to a
239 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
240 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
241 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
242 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
243 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
244 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
245 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
246 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
247 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
248 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
249 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
250 or remodeling facilities for the following:
- 251 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
252 project exemption certificates in accordance with the provisions of section 144.062; or
- 253 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
254 an exemption certificate to contractors in accordance with the provisions of that state's law and
255 the applicable provisions of this section;
- 256 (37) All sales or other transfers of tangible personal property to a lessor who leases the
257 property under a lease of one year or longer executed or in effect at the time of the sale or other
258 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo,
259 or sections 238.010 to 238.100, RSMo;
- 260 (38) Sales of tickets to any collegiate athletic championship event that is held in a facility
261 owned or operated by a governmental authority or commission, a quasi-governmental agency,
262 a state university or college or by the state or any political subdivision thereof, including a
263 municipality, and that is played on a neutral site and may reasonably be played at a site located
264 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that
265 is not located on the campus of a conference member institution participating in the event;
- 266 (39) All purchases by a sports complex authority created under section 64.920, [RSMo]
267 **and all sales of utilities by such authority at the authority's cost that are consumed in**
268 **connection with the operation of a sports complex leased to a professional sports team;**

269 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
270 parts, and equipment purchased for use directly upon, and for the modification, replacement,
271 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

272 **(41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range**
273 **or similar places of business for use in the normal course of business and money received**
274 **by a shooting range or similar places of business from patrons and held by a shooting**
275 **range or similar place of business for redistribution to patrons at the conclusion of a**
276 **shooting event.**

144.083. 1. The director of revenue shall require all persons who are responsible for the
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
4 the license is valid until revoked by the director or surrendered by the person to whom issued
5 when sales are discontinued. The director shall issue the retail sales license within ten working
6 days following the receipt of a properly completed application. Any person applying for a retail
7 sales license or reinstatement of a revoked sales tax license who owes any tax under sections
8 144.010 to 144.510 or sections 143.191 to 143.261, RSMo, must pay the amount due plus
9 interest and penalties before the department may issue the applicant a license or reinstate the
10 revoked license. All persons beginning business subsequent to August 13, 1986, and who are
11 required to collect the sales tax shall secure a retail sales license prior to making sales at retail.
12 Such license may, after ten days' notice, be revoked by the director of revenue only in the event
13 the licensee shall be in default for a period of sixty days in the payment of any taxes levied under
14 section 144.020 or sections 143.191 to 143.261, RSMo. Notwithstanding the provisions of
15 section 32.057, RSMo, in the event of revocation, the director of revenue may publish the status
16 of the business account including the date of revocation in a manner as determined by the
17 director.

18 2. The possession of a retail sales license and a statement from the department of revenue
19 that the licensee owes no tax due under [sections 144.010 to 144.510 or sections 143.191 to
20 143.261, RSMo,] **section 32.088** shall be a prerequisite to the issuance or renewal of any city or
21 county occupation license or any state license which is required for conducting any business
22 where goods are sold at retail. The date of issuance on the statement that the licensee owes no
23 tax due shall be no more than ninety days before the date of submission for application or
24 renewal of the local license. The revocation of a retailer's license by the director shall render the
25 occupational license or the state license null and void.

26 3. No person responsible for the collection of taxes under section 144.080 shall make
27 sales at retail unless such person is the holder of a valid retail sales license. After all appeals
28 have been exhausted, the director of revenue may notify the county or city law enforcement

29 agency representing the area in which the former licensee's business is located that the retail sales
30 license of such person has been revoked, and that any county or city occupation license of such
31 person is also revoked. The county or city may enforce the provisions of this section, and may
32 prohibit further sales at retail by such person.

33 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
34 2009, **and ending on December 31, 2011**, the possession of a statement from the department
35 of revenue stating no tax is due under sections 143.191 to 143.265, RSMo, or sections 144.010
36 to 144.510 shall also be a prerequisite to the issuance or renewal of any city or county occupation
37 license or any state license required for conducting any business where goods are sold at retail.
38 The statement of no tax due shall be dated no longer than ninety days before the date of
39 submission for application or renewal of the city or county license.

40 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale
41 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts
42 or mechanisms negotiated between manufacturers, wholesalers, and retailers.

144.817. 1. In addition to the exemptions granted pursuant to the provisions of section
2 144.030, there shall also be specifically exempted from the provisions of the local sales tax law
3 as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525
4 and 144.600 to 144.745, and from the computation of the tax levied, assessed, or payable
5 pursuant to the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo,
6 and sections 144.010 to 144.525 and 144.600 to 144.761, purchases of any item of tangible
7 personal property which is, within one year of such purchase, donated without charge to the state
8 of Missouri. The exemption prescribed in this section includes purchases of all items of tangible
9 personal property converted into an item donated as a gift to the state of Missouri.

10 2. **In addition to all other exemptions granted under this chapter, there shall also**
11 **be specifically exempted from the local sales tax law defined, computed, levied, assessed,**
12 **or payable under section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and**
13 **section 238.235, purchases of any item of tangible personal property that is, within one**
14 **year of such purchase, donated without charge to any religious or charitable organization**
15 **and any not-for-profit civic, social, service, or fraternal organization qualifying for**
16 **exemption under subdivision (19) or (20) of subsection 2 of section 144.030. The exemption**
17 **prescribed in this section includes purchases of all items of tangible personal property**
18 **converted into an item donated as a gift under this section.**

165.071. 1. At least once in every month the county collector in all counties of the first
2 and second classifications and the collector-treasurer in counties having township organization
3 shall pay over to the treasurer of the school board of all seven-director districts all moneys
4 received and collected by the **county collector and the** collector-treasurer to which the board

5 is entitled and take duplicate receipts from the treasurer, one of which the **county collector and**
6 **the** collector-treasurer shall file with the secretary of the school board and the other the
7 collector-treasurer shall file in his or her settlement with the county commission.

8 2. The county collector in counties of the third and fourth classification, except in
9 counties under township organization, shall pay over to the county treasurer at least once in every
10 month all moneys received and collected by the county collector which are due each school
11 district and shall take duplicate receipts therefor, one of which the county collector shall file in
12 his or her settlement with the county commission. The county treasurer in such counties shall
13 pay over to the treasurer of the school board of seven-director districts, at least once in every
14 month, all moneys so received by the county treasurer to which the board is entitled. Upon
15 payment the county treasurer shall take duplicate receipts from the treasurer of the school board,
16 one of which the county treasurer shall file with the secretary of the school board, and the other
17 [he] **the county treasurer** shall file in his or her settlement with the county commission.

Section 1. There is hereby specifically exempted from the provisions of the local
2 **sales tax law as defined, levied, assessed, payable, or calculated under section 32.085,**
3 **sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, all gratuities,**
4 **whether mandatory or voluntary, provided in conjunction with the receipt of property or**
5 **services regardless of whether such property or service may be subject to tax under the**
6 **provisions of chapter 144.**

Section 2. Notwithstanding any other provision of law, any tax imposed or collected
2 **by any municipality, any county or any taxing entity on or related to any transient**
3 **accommodations, whether imposed as a hotel tax, occupancy tax or otherwise, shall apply**
4 **solely to amounts actually received by the operator of a hotel, motel, tavern, inn, tourist**
5 **cabin, tourist camp or other place in which rooms are furnished to the public. Under no**
6 **circumstances shall a travel agent or intermediary be deemed an operator of a hotel. This**
7 **section shall not apply if the purchaser of such rooms is an entity that is exempt from**
8 **payment of the tax.**

Section B. Because immediate action is necessary to prevent the imposition of sales and
2 use taxes on items that are intended to be exempt or excluded from sales and use taxes, to ensure
3 adequate funding for public safety activities of certain municipalities to prevent the excessive
4 increase in the assessed valuation of motor vehicles for property taxation, and to ensure that
5 county assessors have adequate funding to accomplish statutory duties, the enactment of sections
6 137.126, 144.018, 1, and 2 and the repeal and reenactment of sections 94.577, 137.750 and
7 144.030 of section A of this act is deemed necessary for the immediate preservation of the public
8 health, welfare, peace, and safety, and is hereby declared to be an emergency act within the
9 meaning of the constitution, and the enactment of sections 137.126, 144.018, 1, and 2 and the

10 repeal and reenactment of sections 94.577, 137.750, and 144.030 of section A of this act shall
11 be in full force and effect upon its passage and approval.

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