

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 700**  
**95TH GENERAL ASSEMBLY**

3792L.05C

D. ADAM CRUMBLISS, Chief Clerk

---

---

**AN ACT**

To repeal sections 49.272, 50.1020, 60.650, 67.1000, 67.1003, 67.1360, 67.1361, 67.2000, 70.220, 88.832, 94.510, 94.550, 94.577, 94.834, 135.950, 135.953, 135.957, 135.960, 135.963, 135.967, 137.115, 182.647, 193.265, 221.105, 327.272, 516.098, 537.620, 644.036, and 644.054, RSMo, and to enact in lieu thereof fifty-six new sections relating to political subdivisions and the protection and conservation of natural resources, with penalty provisions.

---

---

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

Section A. Sections 49.272, 50.1020, 60.650, 67.1000, 67.1003, 67.1360, 67.1361, 67.2000, 70.220, 88.832, 94.510, 94.550, 94.577, 94.834, 135.950, 135.953, 135.957, 135.960, 135.963, 135.967, 137.115, 182.647, 193.265, 221.105, 327.272, 516.098, 537.620, 644.036, and 644.054, RSMo, are repealed and fifty-six new sections enacted in lieu thereof, to be known as sections 21.870, 49.272, 50.1020, 59.318, 60.650, 60.670, 67.1000, 67.1003, 67.1018, 67.1360, 67.1361, 67.2000, 67.2050, 67.3025, 70.220, 79.025, 88.832, 94.271, 94.510, 94.550, 94.577, 94.832, 94.834, 94.840, 94.845, 94.1011, 135.950, 135.953, 135.957, 135.960, 135.963, 135.967, 135.969, 137.115, 144.055, 144.810, 182.647, 193.265, 221.105, 301.4010, 301.4015, 301.4016, 301.4017, 301.4019, 301.4021, 301.4023, 301.4025, 301.4027, 301.4029, 327.272, 393.320, 516.098, 537.620, 644.036, 644.054, and 1, to read as follows:

**21.870. 1. There is hereby established a joint committee of the general assembly, which shall be known as the "Joint Committee on Missouri's Eco Friendly Solid Waste", which shall be composed of five members of the senate, with no more than three members of one party, and five members of the house of representatives, with no more than three members of one party. The senate members of the committee shall be appointed by the**

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.

6 president pro tem of the senate and the house members by the speaker of the house of  
7 representatives. The committee shall select either a chairperson or co-chairpersons, one  
8 of whom shall be a member of the senate and one a member of the house of representatives.  
9 A majority of the members shall constitute a quorum. Meetings of the committee may be  
10 called at such time and place as the chairperson or chairpersons designate.

11 2. The committee shall examine Missouri's present and future solid waste  
12 management needs to determine the best strategy to ensure an affordable and  
13 environmentally conscious strategy for long-term waste management that will meet the  
14 needs of the people and businesses of Missouri for the next twenty-five years.

15 3. The joint committee may hold hearings as it deems advisable and may obtain any  
16 input or information necessary to fulfill its obligations. The committee may make  
17 reasonable requests for staff assistance from the research and appropriations staffs of the  
18 house and senate and the committee on legislative research, as well as the department of  
19 economic development, the department of natural resources, and the public service  
20 commission.

21 4. The joint committee shall prepare a final report, together with its  
22 recommendations for any legislative action deemed necessary, for submission to the general  
23 assembly by December 31, 2010, at which time the joint committee shall be dissolved.

24 5. Members of the committee shall receive no compensation but may be reimbursed  
25 for reasonable and necessary expenses associated with the performance of their official  
26 duties.

27 6. Until such time as the joint committee makes its final report, the department of  
28 natural resources shall issue no permits for any new nonsource separated material  
29 recovery facility.

49.272. 1. The county commission of any of the following counties may impose a civil  
2 fine as provided in this section:

3 (1) Any county of the first classification without a charter form of government and with  
4 more than one hundred thirty-five thousand four hundred but [less] fewer than one hundred  
5 thirty-five thousand five hundred inhabitants[, and in] ;

6 (2) Any county of the first classification without a charter form of government having  
7 a population of at least eighty-two thousand inhabitants, but [less] fewer than eighty-two  
8 thousand one hundred inhabitants[.] ;

9 (3) Any county of the first classification with more than one hundred four thousand six  
10 hundred but fewer than one hundred four thousand seven hundred inhabitants[.] ;

11 (4) Any county of the first classification with more than one hundred ninety-eight  
12 thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants[, and] ;

13           (5) Any county of the first classification with more than two hundred forty thousand  
14 three hundred but [less] **fewer** than two hundred forty thousand four hundred inhabitants[,] ;

15           (6) **Any county of the first classification with more than seventy-three thousand**  
16 **seven hundred but fewer than seventy-three thousand eight hundred inhabitants.**

17           **2. Any county listed in subsection 1 of this section** which has an appointed county  
18 counselor and which adopts or has adopted rules, regulations or ordinances under authority of  
19 a statute which prescribes or authorizes a violation of such rules, regulations or ordinances to be  
20 a misdemeanor **or infraction** punishable as provided by law, may by rule, regulation or  
21 ordinance impose a civil fine not to exceed one thousand dollars for each violation. Any fines  
22 imposed and collected under such rules, regulations or ordinances shall be payable to the county  
23 general fund to be used to pay for the cost of enforcement of such rules, regulations or  
24 ordinances.

                  50.1020. 1. The board may accept gifts, donations, grants and bequests from private or  
2 public sources to the county employees' retirement system fund.

3           2. No state moneys shall be used to fund sections 50.1000 to 50.1300.

4           3. In all counties, except counties of the first classification having a charter form of  
5 government and any city not within a county, the penalties provided in sections 137.280 and  
6 137.345, RSMo, shall be deposited in the county employees' retirement fund. Any interest  
7 derived from the collection and investment of any part of the penalties shall also be credited to  
8 the county employees' retirement fund. All penalties and interest shall be transmitted to the  
9 board monthly by the county treasurer. The county assessor shall maintain a written or electronic  
10 log reflecting number of assessment notices sent, number of personal property lists that were not  
11 returned by the deadline established by law, number of penalties waived and the reason for  
12 waiving such penalty.

13           4. Other provisions of law to the contrary notwithstanding, pending final settlement of  
14 taxes collected by the county collector, the county collector shall deposit all money collected in  
15 interest-bearing deposits within twenty-four hours after the close of business each day collections  
16 are received, except on Fridays of each week or on days prior to a state or national holiday, in  
17 a financial institution and all interest or other gain on such deposits shall be paid to the county  
18 treasurer and shall be credited to the political subdivision for which the funds were collected.

19           5. Each county clerk **or a designee of the county clerk who is responsible for payroll**  
20 **and personnel records**, except in counties of the first classification having a charter form of  
21 government and any city not within a county, shall make the payroll deductions mandated  
22 pursuant to subsection 2 or 3 of section 50.1040, and the county treasurer shall transmit these  
23 moneys monthly to the board for deposit into the county employees' retirement fund.

24           6. Each county, except counties of the first classification with a charter form of  
25 government and any city not within a county, shall deposit in the county employees' retirement  
26 fund each payroll period ending after December 31, 2002, an amount equal to four percent of the  
27 compensation paid in such payroll period to each employee hired or rehired by that county on  
28 or after February 25, 2002. Such deposit shall be paid out of the county funds or, at the county's  
29 election, in whole or in part through payroll deduction as described in subsection 2 of section  
30 50.1040. All amounts due pursuant to this subsection shall be transmitted by the county treasurer  
31 to the county employees' retirement fund immediately following the payroll period for which  
32 such amounts are due. Each county clerk **or other county official responsible for payroll and**  
33 **personnel records** shall maintain a written or electronic log reflecting the employees hired or  
34 rehired by such county on or after February 25, 2002, the amount of each such employee's  
35 compensation, and the dollar amount due each payroll period by the county pursuant to this  
36 subsection with respect to each such employee, and shall provide such log to the county  
37 employees' retirement fund immediately following the payroll period for which such amounts  
38 are due.

**59.318. A donation of one dollar may be collected by the recorder of deeds for any**  
2 **county with a charter form of government and with more than six hundred thousand but**  
3 **fewer than seven hundred thousand inhabitants, over and above any fees required by law,**  
4 **when any instruments specified in subdivisions (3) and (5) of section 59.330 are recorded.**  
5 **The donations collected for the recorded instrument shall be forwarded monthly by the**  
6 **recorder of deeds to the county treasurer, and the donations so forwarded shall be**  
7 **deposited by the county treasurer into the housing resource commission fund to assist**  
8 **homeless families and provide financial assistance to organizations addressing**  
9 **homelessness in the county. The recorder shall provide a check-off box for such donation**  
10 **on the application form.**

60.650. For the purpose of preserving evidence of land surveys, every surveyor who  
2 establishes, restores, or reestablishes one or more corners [that create a new parcel of land] shall  
3 file the results of such survey with the recorder of deeds in the county or counties in which the  
4 survey is situated within sixty days after the survey has been certified.

**60.670. 1. As used in this section, the following terms shall mean:**

2           (1) "Cadastral parcel mapping", an accurately delineated identification of all real  
3 property parcels. The cadastral map is based upon the USPLSS. For cadastral parcel  
4 maps the position of the legal framework is derived from the USPLSS, existing tax maps,  
5 and tax database legal descriptions, recorded deeds, recorded surveys, and recorded  
6 subdivision plats.

(2) "Digital cadastral parcel mapping", encompasses the concepts of automated mapping, graphic display and output, data analysis, and data base management as pertains to cadastral parcel mapping. Digital cadastral parcel mapping systems consist of hardware, software, data, people, organizations, and institutional arrangements for collecting, storing, analyzing, and disseminating information about the location and areas of parcels and the USPLSS;

(3) "USPLSS" or "United States public land survey system", a survey executed under the authority of the United States government as recorded on the official plats and field notes of the United States public land survey maintained by the land survey program of the department of natural resources;

(4) "Tax map", a document or map for taxation purposes representing the location, dimensions, and other relevant information pertaining to a parcel of land subject to property taxes.

2. The office of the state land surveyor established within the department of natural resources shall promulgate rules and regulations establishing minimum standards for digital cadastral parcel mapping. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, and, if applicable, section 536.028. This section and chapter 536, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2010, shall be invalid and void.

3. Any map designed and used to reflect legal property descriptions or boundaries for use in a digital cadastral mapping system shall comply with the rules promulgated under this section, unless the party requesting the map specifies otherwise in writing, the map was designed and in use prior to the promulgation of the rules, or the parties requesting and designing the map have already agreed to the terms of their contract on the effective date of the rules promulgation.

67.1000. 1. The governing body of any county or of any city which is the county seat of any county or which now or hereafter has a population of more than three thousand five hundred inhabitants and which has heretofore been authorized by the general assembly, or of any other city which has a population of more than eighteen thousand and less than forty-five thousand inhabitants located in a county of the first classification with a population over two hundred thousand adjacent to a county of the first classification with a population over nine hundred thousand, may impose a tax on the charges for all sleeping rooms paid by the transient

8 guests of hotels or motels situated in the city or county, which shall be not more than five percent  
9 per occupied room per night, except that such tax shall not become effective unless the  
10 governing body of the city or county submits to the voters of the city or county at an election  
11 permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city  
12 or county to impose a tax under the provisions of this section and section 67.1002. The tax  
13 authorized by this section and section 67.1002 shall be in addition to the charge for the sleeping  
14 room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax  
15 shall be used by the city or county solely for funding a convention and visitors bureau which  
16 shall be a general not-for-profit organization with whom the city or county has contracted, and  
17 which is established for the purpose of promoting the city or county as a convention, visitor and  
18 tourist center. Such tax shall be stated separately from all other charges and taxes.

19 2. In any county of the third classification without a township form of government and  
20 with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred  
21 inhabitants, "transient guests", as used in this section and section 67.1002, means a person or  
22 persons who occupy a room or rooms in a hotel or motel for ninety days or less during any  
23 calendar quarter.

24 **3. Provisions of this section to the contrary notwithstanding, the governing body**  
25 **of any home rule city with more than thirty-nine thousand six hundred but fewer than**  
26 **thirty-nine thousand seven hundred inhabitants and partially located in any county of the**  
27 **first classification with more than seventy-one thousand three hundred but fewer than**  
28 **seventy-one thousand four hundred inhabitants may impose a tax on the charges for all**  
29 **sleeping rooms paid by the transient guests of hotels or motels situated in the city, which**  
30 **shall be not more than seven percent per occupied room per night, except that such tax**  
31 **shall not become effective unless the governing body of such city submits to the voters of**  
32 **the city at an election permitted under section 115.123, a proposal to authorize the**  
33 **governing body of the city to impose a tax under the provisions of this section and section**  
34 **67.1002. The tax authorized by this section and section 67.1002 shall be in addition to the**  
35 **charge for the sleeping room and shall be in addition to any and all taxes imposed by law**  
36 **and the proceeds of such tax shall be used by the city solely for funding a convention and**  
37 **visitors bureau which shall be a general not-for-profit organization with whom the city has**  
38 **contracted, and which is established for the purpose of promoting the city as a convention,**  
39 **visitor and tourist center. Such tax shall be stated separately from all other charges and**  
40 **taxes.**

67.1003. 1. The governing body of **the following cities and counties may impose a**  
2 **tax as provided in this section:**

3           (1) Any city or county, other than a city or county already imposing a tax on the charges  
4 for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or  
5 county or a portion thereof pursuant to any other law of this state, having more than three  
6 hundred fifty hotel and motel rooms inside such city or county;

7           [(1)] (2) A county of the third classification with a population of more than seven  
8 thousand but less than seven thousand four hundred inhabitants;

9           [(2) or] (3) A third class city with a population of greater than ten thousand but less than  
10 eleven thousand located in a county of the third classification with a township form of  
11 government with a population of more than thirty thousand;

12           [(3) or] (4) A county of the third classification with a township form of government with  
13 a population of more than twenty thousand but less than twenty-one thousand;

14           [(4) or] (5) Any third class city with a population of more than eleven thousand but less  
15 than thirteen thousand which is located in a county of the third classification with a population  
16 of more than twenty-three thousand but less than twenty-six thousand;

17           [(5) or] (6) Any city of the third classification with more than ten thousand five hundred  
18 but fewer than ten thousand six hundred inhabitants;

19           [(6) or] (7) Any city of the third classification with more than twenty-six thousand three  
20 hundred but fewer than twenty-six thousand seven hundred inhabitants;

21           **(8) Any city of the third classification with more than ten thousand eight hundred**  
22 **but fewer than ten thousand nine hundred inhabitants and located in more than one**  
23 **county.**

24           **2. The governing body of any city or county listed in subsection 1 of this section may**  
25 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
26 situated in the city or county or a portion thereof, which shall be not more than five percent per  
27 occupied room per night, except that such tax shall not become effective unless the governing  
28 body of the city or county submits to the voters of the city or county at a state general or primary  
29 election a proposal to authorize the governing body of the city or county to impose a tax pursuant  
30 to this section. The tax authorized by this section shall be in addition to the charge for the  
31 sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of  
32 such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall  
33 be stated separately from all other charges and taxes.

34           [2.] **3.** Notwithstanding any other provision of law to the contrary, the tax authorized in  
35 this section shall not be imposed in any city or county already imposing such tax pursuant to any  
36 other law of this state, except that cities of the third class having more than two thousand five  
37 hundred hotel and motel rooms, and located in a county of the first classification in which and  
38 where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and

39 motels situated in such county is imposed, may impose the tax authorized by this section of not  
40 more than one-half of one percent per occupied room per night.

41 [3.] 4. The ballot of submission for the tax authorized in this section shall be in  
42 substantially the following form:

43 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping  
44 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a  
45 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

46 ☐ YES

☐ NO

47  
48 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
49 **favor of the question, then the tax shall become effective on the first day of the second**  
50 **calendar quarter following the calendar quarter in which the election was held. If a**  
51 **majority of the votes cast on the question by the qualified voters voting thereon are**  
52 **opposed to the question, then the tax shall not become effective unless and until the**  
53 **question is resubmitted under this section to the qualified voters and such question is**  
54 **approved by a majority of the qualified voters voting on the question.**

55 [4.] 5. As used in this section, "transient guests" means a person or persons who occupy  
56 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

**67.1018. 1. The governing body of any county of the third classification without a**  
2 **township form of government and with more than five thousand nine hundred but fewer**  
3 **than six thousand inhabitants may impose a tax on the charges for all sleeping rooms paid**  
4 **by the transient guests of hotels or motels situated in the county or a portion thereof, which**  
5 **shall not be more than five percent per occupied room per night, except that such tax shall**  
6 **not become effective unless the governing body of the county submits to the voters of the**  
7 **county at a state general or primary election a proposal to authorize the governing body**  
8 **of the county to impose a tax under this section. The tax authorized in this section shall be**  
9 **in addition to the charge for the sleeping room and all other taxes imposed by law, and fifty**  
10 **percent of the proceeds of such tax shall be used by the county to fund law enforcement**  
11 **with the remaining fifty percent of such proceeds to be used to fund the promotion of**  
12 **tourism. Such tax shall be stated separately from all other charges and taxes.**

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

15 Shall ..... (insert the name of the county) impose a tax on the charges for all  
16 sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name  
17 of county) at a rate of .... (insert rate of percent) percent for the benefit of the county?

18 ☐ YES

☐ NO



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

98           (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than

100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

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

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

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

110 **(34) Any county of the third classification without a township form of government**  
111 **and with more than twelve thousand one hundred but fewer than twelve thousand two**  
112 **hundred inhabitants;**

113 **(35) Any city of the fourth classification with more than one thousand eight**  
114 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**  
115 **of the first classification with more than one hundred thirty-five thousand four hundred**  
116 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

117 **(36) Any city of the fourth classification with more than seven thousand six**  
118 **hundred eighty but fewer than seven thousand eight hundred inhabitants and located in**  
119 **any county with a charter form of government and with more than one million inhabitants.**

120 **2. The governing body of any city or county listed in subsection 1 of this section may**  
121 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
122 bed and breakfast inns and campgrounds and any docking facility which rents slips to  
123 recreational boats which are used by transients for sleeping, which shall be at least two percent,  
124 but not more than five percent per occupied room per night, except that such tax shall not  
125 become effective unless the governing body of the city or county submits to the voters of the city  
126 or county at a state general, primary or special election, a proposal to authorize the governing  
127 body of the city or county to impose a tax pursuant to the provisions of this section and section  
128 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
129 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
130 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
131 of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1361. 1. The governing body of any county of the first classification without a charter  
2 form of government and with more than eighty-five thousand nine hundred but less than  
3 eighty-six thousand inhabitants and the governing body of any home rule city with more than  
4 seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose

5 a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
6 breakfast inns and campgrounds and any docking facility which rents slips to recreational boats  
7 which are used by transients for sleeping, which shall be at least two percent, but not more than  
8 eight percent per occupied room or slip per night, except that such tax shall not become effective  
9 unless the governing body of the county or city submits to the voters of the county or city at a  
10 state general, primary or special election, a proposal to authorize the governing body of the  
11 county or city to impose a tax pursuant to this section. The tax authorized by this section shall  
12 be in addition to any charge paid to the owner or operator and shall be in addition to any and all  
13 taxes imposed by law and the proceeds of such tax shall be used by the city or county for funding  
14 the promotion of tourism and convention facilities **including capital expenditures therefor.**  
15 Such tax shall be stated separately from all other charges and taxes.

16 2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply only  
17 to unincorporated areas of such county.

18 3. The question shall be submitted in substantially the following form:

19 Shall the ..... (city or county) levy a tax of ..... percent on each sleeping  
20 room or campsite occupied and rented by transient guests and any docking facility which rents  
21 slips to recreational boats which are used by transients for sleeping in the ..... (city or county),  
22 where the proceeds of which shall be expended for promotion of tourism and convention  
23 facilities?

24 ☐ YES

☐ NO

25

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
27 of the question, then the tax shall become effective on the first day of the calendar quarter  
28 following the calendar quarter in which the election was held. If a majority of the votes cast on  
29 the question by the qualified voters voting thereon are opposed to the question, then the  
30 governing body for the city or county shall have no power to impose the tax authorized by this  
31 section unless and until the governing body of the city or county again submits the question to  
32 the qualified voters of the city or county and such question is approved by a majority of the  
33 qualified voters voting on the question.

34 4. On and after the effective date of any tax authorized under the provisions of this  
35 section, the city or county may adopt one of the two following provisions for the collection and  
36 administration of the tax:

37 (1) The city or county may adopt rules and regulations for the internal collection of such  
38 tax by the city or county officers usually responsible for collection and administration of city or  
39 county taxes; or

40           (2) The city or county enter into an agreement with the director of revenue of the state  
41 of Missouri for the purpose of collecting the tax authorized in this section. In the event any city  
42 or county enters into an agreement with the director of revenue of the state of Missouri for the  
43 collection of the tax authorized in this section, the director of revenue shall perform all functions  
44 incident to the administration, collection, enforcement and operation of such tax, and the director  
45 of revenue shall collect the additional tax authorized under the provisions of this section. The  
46 tax authorized under the provisions of this section shall be collected and reported upon such  
47 forms and under such administrative rules and regulations as may be prescribed by the director  
48 of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost  
49 of collection.

50           5. If a tax is imposed by a city or county under this section, the city or county may collect  
51 a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which  
52 shall be considered delinquent thirty days after the last day of each quarter.

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

67.2000. 1. This section shall be known as the "Exhibition Center and Recreational  
2 Facility District Act".

3           2. [Whenever not less than fifty owners of real property located within] **For purposes**  
4 **of this section, the term "eligible area" shall include:**

5           (1) Any county of the first classification with more than seventy-one thousand three  
6 hundred but less than seventy-one thousand four hundred inhabitants[, or] ;

7           (2) Any county of the first classification with more than one hundred ninety-eight  
8 thousand but less than one hundred ninety-nine thousand two hundred inhabitants[, or] ;

9           (3) Any county of the first classification with more than eighty-five thousand nine  
10 hundred but less than eighty-six thousand inhabitants[, or] ;

11           (4) Any county of the second classification with more than fifty-two thousand six  
12 hundred but less than fifty-two thousand seven hundred inhabitants[, or] ;

13           (5) Any county of the first classification with more than one hundred four thousand six  
14 hundred but less than one hundred four thousand seven hundred inhabitants[, or] ;

15           (6) Any county of the third classification without a township form of government and  
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants[,  
17 or] ;

18           (7) Any county of the first classification with more than thirty-seven thousand but less  
19 than thirty-seven thousand one hundred inhabitants[, or] ;

20           **(8)** Any county of the third classification without a township form of government and  
21 with more than twenty-three thousand five hundred but less than twenty-three thousand six  
22 hundred inhabitants[, or] ;

23           **(9)** Any county of the third classification without a township form of government and  
24 with more than nineteen thousand three hundred but less than nineteen thousand four hundred  
25 inhabitants[, or] ;

26           **(10)** Any county of the first classification with more than two hundred forty thousand  
27 three hundred but less than two hundred forty thousand four hundred inhabitants[,] ; **or**

28           **(11) Any school district located within:**

29           **(a) A county of the third classification with a township form of government and**  
30 **with more than eight thousand nine hundred but fewer than nine thousand inhabitants;**  
31 **and**

32           **(b) A county of the third classification without a township form of government and**  
33 **with more than eighteen thousand nine hundred but fewer than nineteen thousand**  
34 **inhabitants; and**

35           **(c) A county of the third classification with a township form of government and**  
36 **with more than eight thousand but fewer than eight thousand one hundred inhabitants;**  
37 **and**

38           **(d) A county of the third classification with a township form of government and**  
39 **with more than eleven thousand five hundred but fewer than eleven thousand six hundred**  
40 **inhabitants.**

41           **3. Whenever not less than fifty owners of real property located within any eligible**  
42 **area** desire to create an exhibition center and recreational facility district, the property owners  
43 shall file a petition with the governing body of each county located within the boundaries of the  
44 proposed district requesting the creation of the district. The district boundaries may include all  
45 or part of the [counties] **eligible areas** described in this section, **provided that in the case of**  
46 **any petition filed by property owners located within a school district described under**  
47 **subdivision (11) of subsection 2 of this section, such district's boundaries shall not include**  
48 **property located outside such school district's boundaries.** The petition shall contain the  
49 following information:

50           (1) The name and residence of each petitioner and the location of the real property  
51 owned by the petitioner;

52           (2) A specific description of the proposed district boundaries, including a map  
53 illustrating the boundaries; and

54           (3) The name of the proposed district.

55           [3.] 4. Upon the filing of a petition pursuant to this section, the governing body of any  
56 county described in this section may, by resolution, approve the creation of a district. Any  
57 resolution to establish such a district shall be adopted by the governing body of each county  
58 located within the proposed district, and shall contain the following information:

- 59           (1) A description of the boundaries of the proposed district;  
60           (2) The time and place of a hearing to be held to consider establishment of the proposed  
61 district;  
62           (3) The proposed sales tax rate to be voted on within the proposed district; and  
63           (4) The proposed uses for the revenue generated by the new sales tax.

64           [4.] 5. Whenever a hearing is held as provided by this section, the governing body of  
65 each county located within the proposed district shall:

- 66           (1) Publish notice of the hearing on two separate occasions in at least one newspaper of  
67 general circulation in each county located within the proposed district, with the first publication  
68 to occur not more than thirty days before the hearing, and the second publication to occur not  
69 more than fifteen days or less than ten days before the hearing;  
70           (2) Hear all protests and receive evidence for or against the establishment of the  
71 proposed district; and  
72           (3) Rule upon all protests, which determinations shall be final.

73           [5.] 6. Following the hearing, if the governing body of each county located within the  
74 proposed district decides to establish the proposed district, it shall adopt an order to that effect;  
75 if the governing body of any county located within the proposed district decides to not establish  
76 the proposed district, the boundaries of the proposed district shall not include that county. The  
77 order shall contain the following:

- 78           (1) The description of the boundaries of the district;  
79           (2) A statement that an exhibition center and recreational facility district has been  
80 established;  
81           (3) The name of the district;  
82           (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;  
83 and  
84           (5) A declaration that the district is a political subdivision of the state.

85           [6.] 7. A district established pursuant to this section may, at a general, primary, or special  
86 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of  
87 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,  
88 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the  
89 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition



90 center and recreational facilities. The ballot of submission shall be in substantially the following  
91 form:

92        Shall the ..... (name of district) impose a sales tax of one-fourth of one percent to fund  
93 the acquisition, construction, maintenance, operation, improvement, and promotion of an  
94 exhibition center and recreational facilities, for a period of ..... (insert number of years)?

95                                ☐ YES

☐ NO

96

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

99

100 If a majority of the votes cast in the portion of any county that is part of the proposed district  
101 favor the proposal, then the sales tax shall become effective in that portion of the county that is  
102 part of the proposed district on the first day of the first calendar quarter immediately following  
103 the election. If a majority of the votes cast in the portion of a county that is a part of the  
104 proposed district oppose the proposal, then that portion of such county shall not impose the sales  
105 tax authorized in this section until after the county governing body has submitted another such  
106 sales tax proposal and the proposal is approved by a majority of the qualified voters voting  
107 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall  
108 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from  
109 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or  
110 more counties that have contiguous districts approve the sales tax proposal, the districts shall  
111 combine to become one district.

112        [7.] **8.** There is hereby created a board of trustees to administer any district created and  
113 the expenditure of revenue generated pursuant to this section consisting of four individuals to  
114 represent each county approving the district, as provided in this subsection. The governing body  
115 of each county located within the district, upon approval of that county's sales tax proposal, shall  
116 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging  
117 business located within the taxing district, or their designee, at least one shall be an owner of a  
118 lodging facility located within the district, or their designee, and all members shall reside in the  
119 district except that one nonlodging business owner, or their designee, and one lodging facility  
120 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five  
121 years of age and a resident of this state. Of the initial trustees appointed from each county, two  
122 shall hold office for two years, and two shall hold office for four years. Trustees appointed after  
123 expiration of the initial terms shall be appointed to a four-year term by the governing body of the  
124 county the trustee represents, with the initially appointed trustee to remain in office until a  
125 successor is appointed, and shall take office upon being appointed. Each trustee may be

126 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the  
127 office was originally appointed. The trustees shall not receive compensation for their services,  
128 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and  
129 other officers necessary for its membership. Trustees may be removed if:

130 (1) By a two-thirds vote, the board moves for the member's removal and submits such  
131 motion to the governing body of the county from which the trustee was appointed; and

132 (2) The governing body of the county from which the trustee was appointed, by a  
133 majority vote, adopts the motion for removal.

134 [8.] 9. The board of trustees shall have the following powers, authority, and privileges:

135 (1) To have and use a corporate seal;

136 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

137 (3) To enter into contracts, franchises, and agreements with any person or entity, public  
138 or private, affecting the affairs of the district, including contracts with any municipality, district,  
139 or state, or the United States, and any of their agencies, political subdivisions, or  
140 instrumentalities, for the funding, including without limitation interest rate exchange or swap  
141 agreements, planning, development, construction, acquisition, maintenance, or operation of a  
142 single exhibition center and recreational facilities or to assist in such activity. "Recreational  
143 facilities" means locations explicitly designated for public use where the primary use of the  
144 facility involves participation in hobbies or athletic activities;

145 (4) To borrow money and incur indebtedness and evidence the same by certificates,  
146 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district  
147 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,  
148 notes, and other obligations issued or delivered by the district may be secured by mortgage,  
149 pledge, or deed of trust of any or all of the property and income of the district. Every issue of  
150 such bonds, notes, or other obligations shall be payable out of property and revenues of the  
151 district and may be further secured by other property of the district, which may be pledged,  
152 assigned, mortgaged, or a security interest granted for such payment, without preference or  
153 priority of the first bonds issued, subject to any agreement with the holders of any other bonds  
154 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be  
155 authorized by resolution of the district board, and shall bear such date or dates, and shall mature  
156 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such  
157 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or  
158 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound  
159 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
160 manner, be payable in such place or places, and be subject to redemption as such resolution may  
161 provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may

162 be sold at either public or private sale, at such interest rates, and at such price or prices as the  
163 district shall determine;

164 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and  
165 personal property in furtherance of district purposes;

166 (6) To refund any bonds, notes, or other obligations of the district without an election.  
167 The terms and conditions of refunding obligations shall be substantially the same as those of the  
168 original issue, and the board shall provide for the payment of interest at not to exceed the legal  
169 rate, and the principal of such refunding obligations in the same manner as is provided for the  
170 payment of interest and principal of obligations refunded;

171 (7) To have the management, control, and supervision of all the business and affairs of  
172 the district, and the construction, installation, operation, and maintenance of district  
173 improvements therein; to collect rentals, fees, and other charges in connection with its services  
174 or for the use of any of its facilities;

175 (8) To hire and retain agents, employees, engineers, and attorneys;

176 (9) To receive and accept by bequest, gift, or donation any kind of property;

177 (10) To adopt and amend bylaws and any other rules and regulations not in conflict with  
178 the constitution and laws of this state, necessary for the carrying on of the business, objects, and  
179 affairs of the board and of the district; and

180 (11) To have and exercise all rights and powers necessary or incidental to or implied  
181 from the specific powers granted by this section.

182 [9.] **10.** There is hereby created the "Exhibition Center and Recreational Facility District  
183 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this  
184 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund  
185 shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall  
186 be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The  
187 director of revenue shall invest moneys in the trust fund in the same manner as other funds are  
188 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.  
189 All sales taxes collected by the director of revenue pursuant to this section on behalf of the  
190 district, less one percent for the cost of collection which shall be deposited in the state's general  
191 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,  
192 shall be deposited in the trust fund. The director of revenue shall keep accurate records of the  
193 amount of moneys in the trust fund which was collected in the district imposing a sales tax  
194 pursuant to this section, and the records shall be open to the inspection of the officers of each  
195 district and the general public. Not later than the tenth day of each month, the director of  
196 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the  
197 district. The director of revenue may authorize refunds from the amounts in the trust fund and

198 credited to the district for erroneous payments and overpayments made, and may redeem  
199 dishonored checks and drafts deposited to the credit of the district.

200 [10.] **11.** The sales tax authorized by this section is in addition to all other sales taxes  
201 allowed by law. Except as modified in this section, all provisions of sections 32.085 and 32.087,  
202 RSMo, apply to the sales tax imposed pursuant to this section.

203 [11.] **12.** Any sales tax imposed pursuant to this section shall not extend past the initial  
204 term approved by the voters unless an extension of the sales tax is submitted to and approved by  
205 the qualified voters in each county in the manner provided in this section. Each extension of the  
206 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the  
207 extension shall be in substantially the following form:

208 Shall the ..... (name of district) extend the sales tax of one-fourth of one percent for a  
209 period of ..... (insert number of years) years to fund the acquisition, construction, maintenance,  
210 operation, improvement, and promotion of an exhibition center and recreational facilities?

211 ☐ YES ☐ NO

212

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

215

216 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the  
217 rate and for the time period approved by the voters. If a sales tax extension is not approved, the  
218 district may submit another sales tax proposal as authorized in this section, but the district shall  
219 not submit such a proposal to the voters sooner than twelve months from the date of the last  
220 extension submitted.

221 [12.] **13.** Once the sales tax authorized by this section is abolished or terminated by any  
222 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the  
223 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while  
224 the district has any financing or other obligations outstanding; provided that any new financing,  
225 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation  
226 incurred more than ten years after voter approval of the sales tax provided in this section or more  
227 than ten years after any voter-approved extension thereof shall not cause the extension of the  
228 sales tax provided in this section or cause the final maturity of any financing or other obligations  
229 outstanding to be extended. Any funds in the trust fund which are not needed for current  
230 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)  
231 of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities.  
232 If the district abolishes the sales tax, the district shall notify the director of revenue of the action  
233 at least ninety days before the effective date of the repeal, and the director of revenue may order

234 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
235 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem  
236 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
237 after the effective date of abolition of the sales tax in the district, the director of revenue shall  
238 remit the balance in the account to the district and close the account of the district. The director  
239 of revenue shall notify the district of each instance of any amount refunded or any check  
240 redeemed from receipts due the district.

241 [13.] **14.** In the event that the district is dissolved or terminated by any means, the  
242 governing bodies of the counties in the district shall appoint a person to act as trustee for the  
243 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall  
244 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond  
245 with sufficient security, approved by the governing bodies of the counties, to the use of the  
246 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and  
247 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining  
248 obligations of the district, shall pay over to the county treasurer of each county in the district and  
249 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears  
250 to the total levy for the district in the previous three years or since the establishment of the  
251 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee  
252 shall deliver to the clerk of the governing body of any county in the district all books, papers,  
253 records, and deeds belonging to the dissolved district.

**67.2050. 1. As used in this section, unless the context clearly indicates otherwise,**  
2 **the following terms mean:**

3 (1) **"Facility", a location composed of real estate, buildings, fixtures, machinery,**  
4 **and equipment;**

5 (2) **"Municipality", any county, city, incorporated town, or village of the state;**

6 (3) **"NAICS", the 2007 edition of the North American Industry Classification**  
7 **System developed under the direction and guidance of the federal Office of Management**  
8 **and Budget. Any NAICS sector, subsector, industry group, or industry identified in this**  
9 **section shall include its corresponding classification in previous and subsequent federal**  
10 **industry classification systems;**

11 (4) **"Technology business facility", a facility purchased, constructed, extended, or**  
12 **improved under this section and that is located in a portion of an underground mine that**  
13 **contains at least two million square feet of space, provided that such business facility is**  
14 **engaged in:**

15 (a) **Data processing, hosting, and related services (NAICS 518210); or**

16           (b) Internet publishing and broadcasting and web search portals (NAICS 519130),  
17 at the business facility;

18           (5) "Technology business facility project" or "project", the purchase, construction,  
19 extension, and improvement of technology business facilities, whether of the facility as a  
20 whole or of any one or more of the facility's components of real estate, buildings, fixtures,  
21 machinery, and equipment.

22           2. The governing body of any municipality may:

23           (1) Carry out technology business facility projects for economic development under  
24 this section;

25           (2) Accept grants from the federal and state governments for technology business  
26 facility project purposes, and may enter into such agreements as are not contrary to the  
27 laws of this state and which may be required as a condition of grants by the federal  
28 government or its agencies; and

29           (3) Receive gifts and donations from private sources to be used for technology  
30 business facility project purposes.

31           3. The governing body of the municipality may enter into loan agreements, sell,  
32 lease, or mortgage to private persons, partnerships, or corporations any one or more of the  
33 components of a facility received, purchased, constructed, or extended by the municipality  
34 for development of a technology business facility project. The loan agreement, installment  
35 sale agreement, lease, or other such document shall contain such other terms as are agreed  
36 upon between the municipality and the obligor, provided that such terms shall be  
37 consistent with this section. When, in the judgment of the governing body of the  
38 municipality, the technology business facility project will result in economic benefits to the  
39 municipality, the governing body may lawfully enter into an agreement that includes  
40 nominal monetary consideration to the municipality in exchange for the use of one or more  
41 components of the facility.

42           4. Transactions involving the lease or rental of any components of a project under  
43 this section shall be specifically exempted from the provisions of the local sales tax law as  
44 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to  
45 144.761, and from the computation of the tax levied, assessed, or payable under the local  
46 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525  
47 and 144.600 to 144.745.

48           5. Leasehold interests granted and held under this section shall not be subject to  
49 property taxes.

50           6. Any payments in lieu of taxes expected to be made by any lessee of the project  
51 shall be applied in accordance with this section. The lessee may reimburse the municipality

52 for its actual costs of administering the plan. All amounts paid in excess of such actual  
53 costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer  
54 or other financial officer to each affected taxing entity in proportion to the current ad  
55 valorem tax levy of each affected taxing entity.

56 7. The county assessor shall include the current assessed value of all property  
57 within the affected taxing entities in the aggregate valuation of assessed property entered  
58 upon the assessor's book and verified under section 137.245, and such value shall be used  
59 for the purpose of the debt limitation on local government under section 26(b), article VI,  
60 Constitution of Missouri.

61 8. The governing body of any municipality may sell or otherwise dispose of the  
62 property, buildings, or plants acquired under this section to private persons or  
63 corporations for technology business facility project purposes upon approval by the  
64 governing body. The terms and method of the sale or other disposal shall be established  
65 by the governing body so as to reasonably protect the economic well-being of the  
66 municipality and to promote the development of technology business facility projects. A  
67 private person or corporation that initially transfers property to the municipality for the  
68 purposes of a technology business facility project and does not charge a purchase price to  
69 the municipality shall retain the right, upon request to the municipality, to have the  
70 municipality retransfer the donated property to the person or corporation at no cost.

67.3025. It shall be lawful for any county of the third classification with a township  
2 form of government and with more than eight thousand nine hundred but fewer than nine  
3 thousand inhabitants to enter into a contract with any private corporation or corporations,  
4 or with any corporation now or hereafter engaged in pumping and delivering water at  
5 wholesale for domestic consumption. It shall also be lawful for any such county to acquire,  
6 own, and hold, with any private corporation in this state, water mains or interests in water  
7 mains through which to procure an adequate supply of water for its inhabitants.

70.220. 1. Any municipality or political subdivision of this state, as herein defined, may  
2 contract and cooperate with any other municipality or political subdivision, or with an elective  
3 or appointive official thereof, or with a duly authorized agency of the United States, or of this  
4 state, or with other states or their municipalities or political subdivisions, or with any private  
5 person, firm, association or corporation, for the planning, development, construction, acquisition  
6 or operation of any public improvement or facility, or for a common service; provided, that the  
7 subject and purposes of any such contract or cooperative action made and entered into by such  
8 municipality or political subdivision shall be within the scope of the powers of such municipality  
9 or political subdivision.

10           2. Any municipality or political subdivision of this state may contract with one or more  
11 adjacent municipalities or political subdivisions to share the tax revenues of such cooperating  
12 entities that are generated from real property and the improvements constructed thereon, if such  
13 real property is located within the boundaries of either or both municipalities or subdivisions and  
14 within three thousand feet of a common border of the contracting municipalities or political  
15 subdivisions. The purpose of such contract shall be within the scope of powers of each  
16 municipality or political subdivision. Municipalities or political subdivisions separated only by  
17 a public street, easement, or right-of-way shall be considered to share a common border for  
18 purposes of this subsection.

19           3. **Any home rule city with more than seventy-three thousand but fewer than**  
20 **seventy-five thousand inhabitants may contract with any county of the first classification**  
21 **with more than eighty-five thousand nine hundred but fewer than eighty-six thousand**  
22 **inhabitants to share tax revenues for the purpose of promoting tourism and the**  
23 **construction, maintenance, and improvement of convention center and recreational**  
24 **facilities. In the event an agreement for the distribution of tax revenues is entered into**  
25 **between a county of the first classification with more than eighty-five thousand nine**  
26 **hundred but fewer than eighty-six thousand inhabitants and a home rule city with more**  
27 **than seventy-three thousand but fewer than seventy-five thousand inhabitants, then all**  
28 **revenue received from such taxes shall be distributed in accordance with the terms of said**  
29 **agreement. For purposes of this subsection, the term "tax revenues" shall include tax**  
30 **revenues generated from the imposition of a transient guest tax imposed under the**  
31 **provisions of section 67.1361.**

32           4. If any contract or cooperative action entered into under this section is between a  
33 municipality or political subdivision and an elective or appointive official of another  
34 municipality or political subdivision, such contract or cooperative action shall be approved by  
35 the governing body of the unit of government in which such elective or appointive official  
36 resides.

37           [4.] 5. In the event an agreement for the distribution of tax revenues is entered into  
38 between a county of the first classification without a charter form of government and a  
39 constitutional charter city with a population of more than one hundred forty thousand that is  
40 located in said county prior to a vote to authorize the imposition of such tax, then all revenue  
41 received from such tax shall be distributed in accordance with said agreement for so long as the  
42 tax remains in effect or until the agreement is modified by mutual agreement of the parties.

**79.025. If the adjacent territory proposed for annexation by a city of the fourth**  
2 **classification with more than two thousand three hundred but fewer than two thousand**  
3 **four hundred inhabitants and located in any county with a charter form of government**



4 **and with more than one hundred ninety-eight thousand but fewer than one hundred**  
5 **ninety-nine thousand two hundred inhabitants does not contain any registered voters, such**  
6 **city shall not proceed with such annexation until it has obtained the written consent of all**  
7 **the owners of real property within such adjacent property.**

88.832. 1. The governing body of any municipality shall have power to cause a general  
2 sewer system to be established, which shall be composed of four classes of sewers, to wit:  
3 public, district, joint district, and private sewers. Public sewers shall be established, along the  
4 principal courses of drainage, at such time, to such extent, of such dimensions, and under such  
5 regulations as may be provided by ordinance. These may be extensions or branches of sewers  
6 already constructed or entirely new throughout, as may be deemed expedient. The municipality  
7 may levy a tax on all property made taxable for state purposes over the whole municipality to pay  
8 for the constructing, reconstructing and repairing of the work, which tax shall be called "special  
9 public sewer tax" and shall be of the amount as may be required for the sewer provided by  
10 ordinance to be built; and the fund arising from the tax shall be appropriated solely to the  
11 constructing, reconstructing and repairing of the sewer.

12 **2. No city of the third classification that imposes a storm water usage fee based on**  
13 **the runoff rate of storm water on impervious surfaces shall impose such user fee on**  
14 **property owned by any church, public school, nonprofit organization, or political**  
15 **subdivision.**

94.271. 1. The governing body of any city of the fourth classification with more  
2 than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants  
3 may impose a tax on the charges for all sleeping rooms paid by the transient guests of  
4 hotels or motels situated in the city or a portion thereof, which shall not be more than five  
5 percent per occupied room per night, except that such tax shall not become effective unless  
6 the governing body of the city submits to the voters of the city at a state general or primary  
7 election a proposal to authorize the governing body of the city to impose a tax under this  
8 section. The tax authorized in this section shall be in addition to the charge for the sleeping  
9 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the  
10 city for the promotion of tourism. Such tax shall be stated separately from all other  
11 charges and taxes.

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

14 **Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping**  
15 **rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at**  
16 **a rate of ..... (insert rate of percent) percent for the purpose of promoting tourism?**

17 ☐ YES

☐ NO

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

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

94.510. 1. Any city may, by a majority vote of its council or governing body, impose  
 2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500  
 3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the  
 4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city  
 5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body  
 6 of the city to impose a tax under the provisions of sections 94.500 to 94.550.

7 The ballot of submission shall be in substantially the following form:

8 Shall the city of ..... (insert name of city) impose a city sales tax of  
 9 ..... (insert rate of percent) percent?

10 ☐ YES ☐ NO

11

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 13 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority  
 14 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative  
 15 body of the city shall have no power to impose the **proposed** tax herein authorized unless and  
 16 until the legislative body of the city shall again have submitted another proposal to authorize the  
 17 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,  
 18 and such proposal is approved by a majority of the qualified voters voting thereon. **Disapproval**  
 19 **of a proposal by the qualified voters shall not affect any tax already in effect.**

20 **2. [The] A sales tax may be imposed at a rate of one-half of one percent, seven-eighths**  
 21 **of one percent or one percent on the receipts from the sale at retail of all tangible personal**  
 22 **property or taxable services at retail within any city adopting such tax, if such property and**  
 23 **services are subject to taxation by the state of Missouri under the provisions of sections 144.010**  
 24 **to 144.525, RSMo; except that, each city not within a county may also impose such tax at a rate**

25 not to exceed one and three-eighths percent. **Beginning August 28, 2010, the combined rate**  
26 **of sales taxes adopted under sections 94.500 to 94.550 shall not exceed two percent.**

27 3. If any city in which a city tax has been imposed in the manner provided for in sections  
28 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall  
29 forward to the director of revenue by United States registered mail or certified mail a certified  
30 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the  
31 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory  
32 added thereto or detached therefrom. Upon receipt of the ordinance and map, the [tax imposed  
33 by the act] taxes shall be effective in the added territory or abolished in the detached territory on  
34 the effective date of the change of the city boundary.

35 **4. The changes to this section enacted by the ninety-fifth general assembly, second**  
36 **regular session, shall not be construed to be a new tax or an increase in the current levy of**  
37 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**  
38 **Missouri, and cities that have already imposed and collected taxes under this section may**  
39 **continue to collect such taxes under this section without further approval by the voters as**  
40 **a continuation of a tax previously approved by the voters of such city.**

41 **5. No city which has already imposed and collects taxes under this section may seek**  
42 **voter approval to impose a new tax under this section in addition to any taxes which are**  
43 **already being imposed and collected under this section on August 28, 2010. Any city which**  
44 **prior to August 28, 2010, does not impose or collect a tax under this section shall be**  
45 **prohibited from seeking voter approval for the imposition of more than one tax under this**  
46 **section.**

94.550. 1. All city sales taxes collected by the director of revenue under sections 94.500  
2 to 94.550 on behalf of any city, less one percent for cost of collection which shall be deposited  
3 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
4 section 32.087, RSMo, shall be deposited [with the state treasurer] in a special trust fund, which  
5 is hereby created, to be known as the "City Sales Tax Trust Fund". The moneys in the city sales  
6 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds  
7 of the state. The director of revenue shall keep accurate records of the amount of money in the  
8 trust fund which was collected in each city imposing a city sales tax, and the records shall be  
9 open to the inspection of officers of the city and the public. Not later than the tenth day of each  
10 month the director of revenue shall distribute all moneys deposited in the trust fund during the  
11 preceding month, to the city treasurer, or such other officer as may be designated by the city  
12 ordinance, of each city imposing the tax authorized by sections 94.500 to 94.550, the sum due  
13 the city as certified by the director of revenue.

14           2. The director of revenue may [authorize the state treasurer to] make refunds from the  
15 amounts in the trust fund and credited to any city for erroneous payments and overpayments  
16 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any  
17 city abolishes [the] a tax, the city shall notify the director of revenue of the action at least ninety  
18 days prior to the effective date of the repeal and the director of revenue may order retention in  
19 the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
20 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks  
21 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective  
22 date of abolition of [the tax] **all such taxes** in such city, the director of revenue shall [authorize  
23 the state treasurer to] remit the balance in the account to the city and close the account of that  
24 city. The director of revenue shall notify each city of each instance of any amount refunded or  
25 any check redeemed from receipts.

26           **3. The changes to this section enacted by the ninety-fifth general assembly, second**  
27 **regular session, shall not be construed to be a new tax or an increase in the current levy of**  
28 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**  
29 **Missouri, and cities that have already imposed and collected taxes under this section may**  
30 **continue to collect such taxes under this section without further approval by the voters as**  
31 **a continuation of a tax previously approved by the voters of such city.**

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

19 under previously authorized bonded indebtedness. **Beginning August 28, 2010, the combined**  
20 **rate of sales taxes adopted under this section by a municipality shall not exceed one**  
21 **percent.**

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

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

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

28 ☐ YES

☐ NO

29

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

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

34 Shall the municipality of ..... (municipality's name) issue bonds in the amount .....  
35 of ..... (insert amount) to fund capital improvements and impose a sales tax of ..... (insert  
36 amount) to repay bonds?

37 ☐ YES

☐ NO

38

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

41

42 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
43 of the proposal, including when the proposal authorizes the reduction of debt under previously  
44 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or  
45 order and any amendments thereto shall be in effect, except that any proposal submitted under  
46 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must  
47 be approved by the constitutionally required percentage of the voters voting thereon to become  
48 effective. If a majority of the votes cast by the qualified voters voting are opposed to the  
49 proposal, then the governing body of the municipality shall have no power to issue any bonds  
50 or impose the **proposed** sales tax authorized in this section unless and until the governing body  
51 of the municipality shall again have submitted another proposal to authorize the governing body  
52 of the municipality to issue any bonds or impose [the] a sales tax authorized by this section, and  
53 such proposal is approved by the requisite majority of the qualified voters voting thereon;  
54 however, in no event shall a proposal pursuant to this section be submitted to the voters sooner

55 than twelve months from the date of the last proposal pursuant to this section, except that any  
56 municipality with a population of greater than four hundred thousand and located within more  
57 than one county may submit a proposal pursuant to this section to the voters sooner than twelve  
58 months from the date of the last proposal submitted pursuant to this section if submitted to the  
59 voters on or before November 6, 2001. **Disapproval of a proposal by the qualified voters**  
60 **shall not affect any tax already in effect.**

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

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

84         5. After the effective date of any tax imposed under the provisions of this section, the  
85 director of revenue shall perform all functions incident to the administration, collection,  
86 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
87 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
88 Missouri the additional [tax] **taxes** authorized under the authority of this section. The tax  
89 imposed pursuant to this section and the tax imposed under the sales tax law of the state of  
90 Missouri shall be collected together and reported upon such forms and under such administrative

91 rules and regulations as may be prescribed by the director of revenue. Except as modified in this  
92 section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the [tax] **taxes**  
93 imposed under this section.

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

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

101 8. Any tax imposed under this section in any home rule city with more than four hundred  
102 thousand inhabitants and located in more than one county solely for public transit purposes shall  
103 not be considered economic activity taxes as such term is defined under sections 99.805 and  
104 99.918, RSMo, and tax revenues derived from such tax shall not be subject to allocation under  
105 the provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section 99.957,  
106 RSMo.

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

120 **10. If any municipality in which a tax has been imposed under this section changes**  
121 **or alters its boundaries after the tax is imposed, the clerk of the municipality shall forward**  
122 **to the director of revenue by United States registered mail or certified mail a certified copy**  
123 **of the ordinance adding or detaching territory from the municipality. The ordinance shall**  
124 **reflect its effective date, and shall be accompanied by a map of the municipality clearly**  
125 **showing the territory added to or detached from the municipality. Upon receipt of the**

ordinance and map, the taxes shall be effective in the attached territory, or abolished in the detached territory, on the effective date of the change of the municipal boundary.

11. The changes to this section enacted by the ninety-fifth general assembly, second regular session, shall not be construed to be a new tax or an increase in the current levy of an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of Missouri, and cities that have already imposed and collected taxes under this section may continue to collect such taxes under this section without further approval by the voters as a continuation of a tax previously approved by the voters of such city.

12. No city which has already imposed and collects taxes under this section may seek voter approval to impose a new tax under this section in addition to any taxes which are already being imposed and collected under this section on August 28, 2010. Any city which prior to August 28, 2010, does not impose or collect a tax under this section shall be prohibited from seeking voter approval for the imposition of more than one tax under this section.

94.832. 1. The governing body of any city of the third classification with more than four thousand seven hundred but fewer than four thousand eight hundred inhabitants and located in any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be not more than five percent per occupied room per night, and shall be imposed solely for the purpose of funding tourism and infrastructure improvements. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

3. All revenue generated by the tax shall be collected by the city collector of revenue, shall be deposited in a special trust fund, and shall be used solely for the



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

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

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

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

94.834. 1. The governing body of the following cities may impose a tax on the  
2 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
3 the city or a portion thereof as provided in this section:

4 (1) Any city of the third classification with more than twelve thousand four hundred but  
5 less than twelve thousand five hundred inhabitants[, the governing body of] ;

6 (2) Any city of the fourth classification with more than two thousand three hundred but  
7 less than two thousand four hundred inhabitants and located in any county of the fourth

8 classification with more than thirty-two thousand nine hundred but less than thirty-three thousand  
9 inhabitants[, and the governing body of] ;

10 (3) Any city of the fourth classification with more than one thousand six hundred but less  
11 than one thousand seven hundred inhabitants and located in any county of the fourth  
12 classification with more than twenty-three thousand seven hundred but less than twenty-three  
13 thousand eight hundred inhabitants [may impose a tax on the charges for all sleeping rooms paid  
14 by the transient guests of hotels or motels situated in the city or a portion thereof, which] ;

15 (4) Any city of the fourth classification with more than three thousand eight  
16 hundred but fewer than four thousand inhabitants and located in more than one county;  
17 provided, however, that motels owned by not-for-profit organizations are exempt.

18 2. Such tax shall be not more than five percent per occupied room per night, except that  
19 such tax shall not become effective unless the governing body of the city submits to the voters  
20 of the city at a state general or primary election a proposal to authorize the governing body of the  
21 city to impose a tax pursuant to this section. The tax authorized in this section shall be in  
22 addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds  
23 of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated  
24 separately from all other charges and taxes.

25 [2.] 3. The ballot of submission for the tax authorized in this section shall be in  
26 substantially the following form:

27 Shall ..... (insert the name of the city) impose a tax on the charges for  
28 all sleeping rooms paid by the transient guests of hotels and motels situated in  
29 ..... (name of city) at a rate of ..... (insert rate of percent) percent for the sole  
30 purpose of promoting tourism?

31 ☐ YES ☐ NO

32  
33 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
34 of the question, then the tax shall become effective on the first day of the second calendar quarter  
35 following the calendar quarter in which the election was held. If a majority of the votes cast on  
36 the question by the qualified voters voting thereon are opposed to the question, then the tax  
37 authorized by this section shall not become effective unless and until the question is resubmitted  
38 pursuant to this section to the qualified voters of the city and such question is approved by a  
39 majority of the qualified voters of the city voting on the question.

40 [3.] 4. As used in this section, "transient guests" means a person or persons who occupy  
41 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

94.840. 1. The governing body of any city of the fourth classification with more  
2 than thirty thousand three hundred but fewer than thirty thousand seven hundred

3 inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient  
4 guests of hotels or motels situated in the city or a portion thereof, which shall not be more  
5 than five percent per occupied room per night, except that such tax shall not become  
6 effective unless the governing body of the city submits to the voters of the city at a state  
7 general, primary, or special election a proposal to authorize the governing body of the city  
8 to impose a tax under this section. The tax authorized in this section shall be in addition  
9 to the charge for the sleeping room and all other taxes imposed by law, and the proceeds  
10 of such tax shall be used by the city for the promotion, operation, and development of  
11 tourism and convention facilities. Such tax shall be stated separately from all other  
12 charges and taxes.

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

15 Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
16 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at  
17 a rate of ..... (insert rate of percent) percent for the purpose of the promotion, operation,  
18 and development of tourism and convention facilities?

19 ☐ YES

☐ NO

20  
21 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
22 favor of the question, then the tax shall become effective on the first day of the second  
23 calendar quarter following the calendar quarter in which the election was held. If a  
24 majority of the votes cast on the question by the qualified voters voting thereon are  
25 opposed to the question, then the tax authorized by this section shall not become effective  
26 unless and until the question is resubmitted under this section to the qualified voters of the  
27 city and such question is approved by a majority of the qualified voters of the city voting  
28 on the question.

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

94.845. 1. The governing body of any city of the fourth classification with more  
2 than eight hundred but fewer than nine hundred inhabitants and located in any county of  
3 the third classification without a township form of government and with more than five  
4 thousand nine hundred but fewer than six thousand inhabitants may impose a tax on the  
5 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
6 the city or a portion thereof, which shall not be more than five percent per occupied room  
7 per night, except that such tax shall not become effective unless the governing body of the

8 city submits to the voters of the city at a state general or primary election a proposal to  
9 authorize the governing body of the city to impose a tax under this section. The tax  
10 authorized in this section shall be in addition to the charge for the sleeping room and all  
11 other taxes imposed by law, and the proceeds of such tax shall be used by the city for  
12 general revenue purposes. Such tax shall be stated separately from all other charges and  
13 taxes.

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

16 Shall ..... (insert the name of the city) impose a tax on  
17 the charges for all sleeping rooms paid by the transient guests of hotels and motels situated  
18 in ..... (name of city) at a rate of ..... (insert rate of percent) percent  
19 for the benefit of the city?

20 ☐ YES

☐ NO

21

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

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

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

15 calendar quarter following the calendar quarter in which the election was held. If a  
16 majority of the votes cast on the question by the qualified voters voting thereon are  
17 opposed to the question, then the tax shall not become effective unless and until the  
18 question is resubmitted under this section to the qualified voters of the city and such  
19 question is approved by a majority of the qualified voters voting on the question.

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

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

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

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

135.950. The following terms, whenever used in sections 135.950 to 135.970 mean:

- 2 (1) "Average wage", the new payroll divided by the number of new jobs;
- 3 (2) "Blighted area", an area which, by reason of the predominance of defective or  
4 inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements,  
5 improper subdivision or obsolete platting, or the existence of conditions which endanger life or  
6 property by fire and other causes, or any combination of such factors, retards the provision of  
7 housing accommodations or constitutes an economic or social liability or a menace to the public  
8 health, safety, morals, or welfare in its present condition and use;
- 9 (3) "Board", an enhanced enterprise zone board established pursuant to section 135.957;
- 10 (4) **"Certified industrial zone", an area of real property that:**
- 11 (a) **Encompasses not less than one hundred acres that has been approved as a**  
12 **certified site by the department;**
- 13 (b) **Has been found by ordinance to be blighted by the governing authority; and**
- 14 (c) **Is located in a census tract which has a poverty rate of twenty percent or more,**  
15 **or for which the median income is below eighty percent of the greater of:**
- 16 a. **Statewide median income; or**
- 17 b. **Metropolitan median income for the metropolitan statistical area in which the**  
18 **certified industrial zone is located;**
- 19 (5) **"Certified site", an area of property designated as a certified site by the**  
20 **department under the certified sites program;**
- 21 (6) "Commencement of commercial operations" shall be deemed to occur during the first  
22 taxable year for which the new business facility is first put into use by the taxpayer in the  
23 enhanced business enterprise in which the taxpayer intends to use the new business facility;
- 24 [(5)] (7) "County average wage", the average wages in each county as determined by the  
25 department for the most recently completed full calendar year. However, if the computed county  
26 average wage is above the statewide average wage, the statewide average wage shall be deemed  
27 the county average wage for such county for the purpose of determining eligibility. The  
28 department shall publish the county average wage for each county at least annually.  
29 Notwithstanding the provisions of this subdivision to the contrary, for any taxpayer that in  
30 conjunction with their project is relocating employees from a Missouri county with a higher  
31 county average wage, such taxpayer shall obtain the endorsement of the governing body of the  
32 community from which jobs are being relocated or the county average wage for their project shall  
33 be the county average wage for the county from which the employees are being relocated;
- 34 [(6)] (8) "Department", the department of economic development;
- 35 [(7)] (9) "Director", the director of the department of economic development;

36 [(8)] (10) "Employee", a person employed by the enhanced business enterprise that is  
37 scheduled to work an average of at least one thousand hours per year, and such person at all  
38 times has health insurance offered to him or her, which is partially paid for by the employer;

39 [(9)] (11) "Enhanced business enterprise", an industry or one of a cluster of industries  
40 that is either:

41 (a) Identified by the department as critical to the state's economic security and growth,  
42 **and in the case of a business enterprise located in a certified industrial zone, will also**  
43 **include data processing, hosting, and related services (NAICS 518210) and internet**  
44 **publishing and broadcasting, and web search portals (NAICS 519130); [or]**

45 (b) Will have an impact on industry cluster development, as identified by the governing  
46 authority in its application for designation of an enhanced enterprise zone and approved by the  
47 department; but excluding gambling establishments (NAICS industry group 7132), retail trade  
48 (NAICS sectors 44 and 45), [educational services (NAICS sector 61),] religious organizations  
49 (NAICS industry group 8131), public administration (NAICS sector 92), and food and drinking  
50 places (NAICS subsector 722), however, notwithstanding provisions of this section to the  
51 contrary, headquarters or administrative offices of an otherwise excluded business may qualify  
52 for benefits if the offices serve a multistate territory. In the event a national, state, or regional  
53 headquarters operation is not the predominant activity of a project facility, the new jobs and  
54 investment of such headquarters operation is considered eligible for benefits under this section  
55 if the other requirements are satisfied. Service industries may be eligible only if a majority of  
56 its annual revenues will be derived from out of the state; **or**

57 (c) **In the case of a certified industrial zone, enhanced business enterprise shall**  
58 **include a private entity that has improved all or a portion of the area within an enhanced**  
59 **enterprise zone to prepare the site for a business enterprise that otherwise qualifies under**  
60 **paragraph (a) or (b) of this subdivision;**

61 [(10)] (12) "Existing business facility", any facility in this state which was employed by  
62 the taxpayer claiming the credit in the operation of an enhanced business enterprise immediately  
63 prior to an expansion, acquisition, addition, or replacement;

64 [(11)] (13) "Facility", any building used as an enhanced business enterprise located  
65 within an enhanced enterprise zone, including the land on which the facility is located and all  
66 machinery, equipment, and other real and depreciable tangible personal property acquired for use  
67 at and located at or within such facility and used in connection with the operation of such  
68 facility;

69 [(12)] (14) "Facility base employment", the greater of the number of employees located  
70 at the facility on the date of the notice of intent, or for the twelve-month period prior to the date  
71 of the notice of intent, the average number of employees located at the facility, or in the event

72 the project facility has not been in operation for a full twelve-month period, the average number  
73 of employees for the number of months the facility has been in operation prior to the date of the  
74 notice of intent;

75 [(13)] **(15)** "Facility base payroll", the total amount of taxable wages paid by the  
76 enhanced business enterprise to employees of the enhanced business enterprise located at the  
77 facility in the twelve months prior to the notice of intent, not including the payroll of owners of  
78 the enhanced business enterprise unless the enhanced business enterprise is participating in an  
79 employee stock ownership plan. For the purposes of calculating the benefits under this program,  
80 the amount of base payroll shall increase each year based on the consumer price index or other  
81 comparable measure, as determined by the department;

82 [(14)] **(16)** "Governing authority", the body holding primary legislative authority over  
83 a county or incorporated municipality;

84 [(15)] **(17)** "Megaproject", any manufacturing or assembling facility, approved by the  
85 department for construction and operation within an enhanced enterprise zone, which satisfies  
86 the following:

87 (a) The new capital investment is projected to exceed three hundred million dollars over  
88 a period of eight years from the date of approval by the department;

89 (b) The number of new jobs is projected to exceed one thousand over a period of eight  
90 years beginning on the date of approval by the department;

91 (c) The average wage of new jobs to be created shall exceed the county average wage;

92 (d) The taxpayer shall offer health insurance to all new jobs and pay at least eighty  
93 percent of such insurance premiums; and

94 (e) An acceptable plan of repayment, to the state, of the tax credits provided for the  
95 megaproject has been provided by the taxpayer;

96 [(16)] **(18)** "NAICS", the [1997] **2007** edition of the North American Industry  
97 Classification System as prepared by the Executive Office of the President, Office of  
98 Management and Budget. Any NAICS sector, subsector, industry group or industry identified  
99 in this section shall include its corresponding classification in subsequent federal industry  
100 classification systems;

101 [(17)] **(19)** "New business facility", a facility that satisfies the following requirements:

102 (a) Such facility is employed by the taxpayer in the operation of an enhanced business  
103 enterprise. Such facility shall not be considered a new business facility in the hands of the  
104 taxpayer if the taxpayer's only activity with respect to such facility is to lease it to another person  
105 or persons. If the taxpayer employs only a portion of such facility in the operation of an  
106 enhanced business enterprise, and leases another portion of such facility to another person or  
107 persons or does not otherwise use such other portions in the operation of an enhanced business



108 enterprise, the portion employed by the taxpayer in the operation of an enhanced business  
109 enterprise shall be considered a new business facility, if the requirements of paragraphs (b), (c),  
110 and (d) of this subdivision are satisfied;

111 (b) Such facility is acquired by, or leased to, the taxpayer after December 31, 2004. A  
112 facility shall be deemed to have been acquired by, or leased to, the taxpayer after December 31,  
113 2004, if the transfer of title to the taxpayer, the transfer of possession pursuant to a binding  
114 contract to transfer title to the taxpayer, or the commencement of the term of the lease to the  
115 taxpayer occurs after December 31, 2004;

116 (c) If such facility was acquired by the taxpayer from another taxpayer and such facility  
117 was employed immediately prior to the acquisition by another taxpayer in the operation of an  
118 enhanced business enterprise, the operation of the same or a substantially similar enhanced  
119 business enterprise is not continued by the taxpayer at such facility; and

120 (d) Such facility is not a replacement business facility, as defined in subdivision [(25)]  
121 (27) of this section.

122

123 **Notwithstanding anything to the contrary in this subdivision, in the case of a private entity**  
124 **that has improved a certified industrial zone as described in the last sentence of subdivision**  
125 **(11) of this section, any such improvements made or constructed to prepare all or a portion**  
126 **of the site shall constitute a new business facility, and any party acquiring all or a portion**  
127 **of such new business facility may elect to assume the obligations of such private entity upon**  
128 **terms acceptable to the department and shall be deemed to constitute the prior taxpayer;**

129 [(18)] (20) "New business facility employee", an employee of the taxpayer in the  
130 operation of a new business facility during the taxable year for which the credit allowed by  
131 section 135.967 **or section 135.969** is claimed, except that truck drivers and rail and barge  
132 vehicle operators and other operators of rolling stock for hire shall not constitute new business  
133 facility employees;

134 [(19)] (21) "New business facility investment", the value of real and depreciable tangible  
135 personal property, acquired by the taxpayer **or on its behalf in the case of a lease**, as part of the  
136 new business facility, which is used by the taxpayer in the operation of the new business facility,  
137 during the taxable year for which the credit allowed by **section 135.967 or 135.969** is claimed,  
138 except that trucks, truck-trailers, truck semitrailers, rail vehicles, barge vehicles, aircraft and  
139 other rolling stock for hire, track, switches, barges, bridges, tunnels, and rail yards and spurs shall  
140 not constitute new business facility investments. The total value of such property during such  
141 taxable year shall be:

142 (a) Its original cost if owned by the taxpayer; or

(b) Eight times the net annual rental rate, if leased by the taxpayer. The net annual rental rate shall be the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals. The new business facility investment shall be determined by dividing by twelve the sum of the total value of such property on the last business day of each calendar month of the taxable year. If the new business facility is in operation for less than an entire taxable year, the new business facility investment shall be determined by dividing the sum of the total value of such property on the last business day of each full calendar month during the portion of such taxable year during which the new business facility was in operation by the number of full calendar months during such period;

[(20)] **(22)** "New job", the number of employees located at the facility that exceeds the facility base employment less any decrease in the number of the employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job;

[(21)] **(23)** "Notice of intent", a form developed by the department which is completed by the enhanced business enterprise and submitted to the department which states the enhanced business enterprise's intent to hire new jobs and request benefits under such program;

[(22)] **(24)** "Related facility", a facility operated by the enhanced business enterprise or a related company in this state that is directly related to the operation of the project facility;

[(23)] **(25)** "Related facility base employment", the greater of:

(a) The number of employees located at all related facilities on the date of the notice of intent; or

(b) For the twelve-month period prior to the date of the notice of intent, the average number of employees located at all related facilities of the enhanced business enterprise or a related company located in this state;

[(24)] **(26)** "Related taxpayer":

(a) A corporation, partnership, trust, or association controlled by the taxpayer;

(b) An individual, corporation, partnership, trust, or association in control of the taxpayer; or

(c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. "Control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such

178 trust; ownership shall be determined as provided in Section 318 of the Internal Revenue Code  
179 of 1986, as amended;

180 [(25)] **(27)** "Replacement business facility", a facility otherwise described in subdivision  
181 [(17)] **(19)** of this section, hereafter referred to in this subdivision as "new facility", which  
182 replaces another facility, hereafter referred to in this subdivision as "old facility", located within  
183 the state, which the taxpayer or a related taxpayer previously operated but discontinued operating  
184 on or before the close of the first taxable year for which the credit allowed by this section is  
185 claimed. A new facility shall be deemed to replace an old facility if the following conditions are  
186 met:

187 (a) The old facility was operated by the taxpayer or a related taxpayer during the  
188 taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which  
189 commencement of commercial operations occurs at the new facility; and

190 (b) The old facility was employed by the taxpayer or a related taxpayer in the operation  
191 of an enhanced business enterprise and the taxpayer continues the operation of the same or  
192 substantially similar enhanced business enterprise at the new facility. Notwithstanding the  
193 preceding provisions of this subdivision, a facility shall not be considered a replacement business  
194 facility if the taxpayer's new business facility investment, as computed in subdivision [(19)] **(21)**  
195 of this section, in the new facility during the tax period for which the credits allowed in section  
196 135.967 **or 135.969** are claimed exceed one million dollars and if the total number of employees  
197 at the new facility exceeds the total number of employees at the old facility by at least two;

198 [(26)] **(28)** "Same or substantially similar enhanced business enterprise", an enhanced  
199 business enterprise in which the nature of the products produced or sold, or activities conducted,  
200 are similar in character and use or are produced, sold, performed, or conducted in the same or  
201 similar manner as in another enhanced business enterprise.

135.953. 1. For purposes of sections 135.950 to 135.970, an area shall meet the  
2 following criteria in order to qualify as an enhanced enterprise zone:

3 (1) The area shall be a blighted area, have pervasive poverty, unemployment and general  
4 distress; and

5 (2) At least sixty percent of the residents living in the area have incomes below ninety  
6 percent of the median income of all residents:

7 (a) Within the state of Missouri, according to the last decennial census or other  
8 appropriate source as approved by the director; or

9 (b) Within the county or city not within a county in which the area is located, according  
10 to the last decennial census or other appropriate source as approved by the director; and

11 (3) The resident population of the area shall be at least five hundred but not more than  
12 one hundred thousand at the time of designation as an enhanced enterprise zone if the area lies

13 within a metropolitan statistical area, as established by the United States Census Bureau, or if  
14 the area does not lie within a metropolitan statistical area, the resident population of the area at  
15 the time of designation shall be at least five hundred but not more than forty thousand  
16 inhabitants. If the population of the jurisdiction of the governing authority does not meet the  
17 minimum population requirements set forth in this subdivision, the population of the area must  
18 be at least fifty percent of the population of the jurisdiction. However, no enhanced enterprise  
19 zone shall be created which consists of the total area within the political boundaries of a county;  
20 and

21 (4) The level of unemployment of persons, according to the most recent data available  
22 from the United States Bureau of Census and approved by the director, within the area is equal  
23 to or exceeds the average rate of unemployment for:

24 (a) The state of Missouri over the previous twelve months; or

25 (b) The county or city not within a county over the previous twelve months.

26 2. Notwithstanding the requirements of subsection 1 of this section to the contrary, an  
27 enhanced enterprise zone may be established in an area located within a county for which public  
28 and individual assistance has been requested by the governor pursuant to Section 401 of the  
29 Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for  
30 an emergency proclaimed by the governor pursuant to section 44.100, RSMo, due to a natural  
31 disaster of major proportions, if the area to be designated is blighted and sustained severe  
32 damage as a result of such natural disaster, as determined by the state emergency management  
33 agency. An application for designation as an enhanced enterprise zone pursuant to this  
34 subsection shall be made before the expiration of one year from the date the governor requested  
35 federal relief for the area sought to be designated.

36 3. Notwithstanding the requirements of subsection 1 of this section to the contrary, an  
37 enhanced enterprise zone may be designated in a county of declining population if it meets the  
38 requirements of subdivisions (1), (3) and either (2) or (4) of subsection 1 of this section. For the  
39 purposes of this subsection, a "county of declining population" is one that has lost one percent  
40 or more of its population as demonstrated by comparing the most recent decennial census  
41 population to the next most recent decennial census population for the county.

42 **4. Notwithstanding the requirements of subsection 1 of this section to the contrary,**  
43 **a certified industrial zone may be designated as an enhanced enterprise zone if the certified**  
44 **industrial zone meets the criteria set forth in subdivision (4) of section 135.950.**

45 **5.** In addition to meeting the requirements of subsection 1, 2, **3**, or [3] **4** of this section,  
46 an area, to qualify as an enhanced enterprise zone, shall be demonstrated by the governing  
47 authority to have either:

48 (1) The potential to create sustainable jobs in a targeted industry; or

49 (2) A demonstrated impact on local industry cluster development.

135.957. 1. A governing authority planning to seek designation of an enhanced  
2 enterprise zone shall establish an enhanced enterprise zone board. The number of members on  
3 the board shall be seven. One member of the board shall be appointed by the school district or  
4 districts located within the area proposed for designation as an enhanced enterprise zone. One  
5 member of the board shall be appointed by other affected taxing districts. The remaining five  
6 members shall be chosen by the chief elected official of the county or municipality.

7 2. The school district member and the affected taxing district member shall each have  
8 initial terms of five years. Of the five members appointed by the chief elected official, two shall  
9 have initial terms of four years, two shall have initial terms of three years, and one shall have an  
10 initial term of two years. Thereafter, members shall serve terms of five years. Each  
11 commissioner shall hold office until a successor has been appointed. All vacancies shall be filled  
12 in the same manner as the original appointment. For inefficiency or neglect of duty or  
13 misconduct in office, a member of the board may be removed by the applicable appointing  
14 authority.

15 3. A majority of the members shall constitute a quorum of such board for the purpose  
16 of conducting business and exercising the powers of the board and for all other purposes. Action  
17 may be taken by the board upon a vote of a majority of the members present.

18 4. The members of the board annually shall elect a chair from among the members.

19 5. **In the case of a certified industrial zone regarding which a finding of blight has**  
20 **been made as provided in subdivision (1) of subsection 1 of section 99.810, the commission**  
21 **created under section 99.820 may, at the sole option of the governing authority, supplant**  
22 **and replace the board established in accordance with subsection 1 of this section, and the**  
23 **composition and organization of such commission shall be in accordance with section**  
24 **99.820. If the governing authority elects for the commission to serve in the capacity of the**  
25 **enhanced enterprise zone board instead of the board established in accordance with**  
26 **subsection 1 of this section, the commission shall fulfill the role and duties of the board**  
27 **under subsection 6 of this section.**

28 6. The role of the board **or commission, as described in subsection 5 of this section,**  
29 shall be to conduct the activities necessary to advise the governing authority on the designation  
30 of an enhanced enterprise zone and any other advisory duties as determined by the governing  
31 authority. The role of the board after the designation of an enhanced enterprise zone shall be  
32 review and assessment of zone activities as it relates to the annual reports as set forth in section  
33 135.960.

135.960. 1. Any governing authority that desires to have any portion of a city or  
2 unincorporated area of a county under its control designated as an enhanced enterprise zone shall

3 hold a public hearing for the purpose of obtaining the opinion and suggestions of those persons  
4 who will be affected by such designation. The governing authority shall notify the director of  
5 such hearing at least thirty days prior thereto and shall publish notice of such hearing in a  
6 newspaper of general circulation in the area to be affected by such designation at least twenty  
7 days prior to the date of the hearing but not more than thirty days prior to such hearing. Such  
8 notice shall state the time, location, date, and purpose of the hearing. The director, or the  
9 director's designee, shall attend such hearing. **In the alternative, any governing authority that**  
10 **has made the necessary findings by ordinance to designate a certified industrial zone as a**  
11 **blighted area as contemplated under subdivision (1) of subsection 1 of section 99.820, prior**  
12 **to December 31, 2010, shall not be required to conduct an additional public hearing to**  
13 **establish the certified industrial zone as an enhanced enterprise zone so long as the**  
14 **governing authority notified the director of such hearing, at least thirty days prior thereto.**  
15 **Any governing authority that seeks to make the necessary finding to designate a certified**  
16 **industrial zone as an enhanced enterprise zone after December 31, 2010, may do so**  
17 **pursuant to a public hearing required under sections 99.820 and 99.825 conducted by the**  
18 **commission, and such public hearing shall satisfy the public hearing requirement set forth**  
19 **in subsection 1 of this section so long as the governing authority shall notify the director**  
20 **of such hearing at least thirty days prior thereto.**

21 2. After a public hearing is held as required in subsection 1 of this section, the governing  
22 authority may file a petition with the department requesting the designation of a specific area as  
23 an enhanced enterprise zone. Such petition shall include, in addition to a description of the  
24 physical, social, and economic characteristics of the area:

25 (1) A plan to provide adequate police protection within the area;

26 (2) A specific and practical process for individual businesses to obtain waivers from  
27 burdensome local regulations, ordinances, and orders which serve to discourage economic  
28 development within the area to be designated an enhanced enterprise zone, except that such  
29 waivers shall not substantially endanger the health or safety of the employees of any such  
30 business or the residents of the area;

31 (3) A description of what other specific actions will be taken to support and encourage  
32 private investment within the area;

33 (4) A plan to ensure that resources are available to assist area residents to participate in  
34 increased development through self-help efforts and in ameliorating any negative effects of  
35 designation of the area as an enhanced enterprise zone;

36 (5) A statement describing the projected positive and negative effects of designation of  
37 the area as an enhanced enterprise zone;

38 (6) A specific plan to provide assistance to any person or business dislocated as a result  
39 of activities within the enhanced enterprise zone. Such plan shall determine the need of  
40 dislocated persons for relocation assistance; provide, prior to displacement, information about  
41 the type, location, and price of comparable housing or commercial property; provide information  
42 concerning state and federal programs for relocation assistance and provide other advisory  
43 services to displaced persons. Public agencies may choose to provide assistance under the  
44 Uniform Relocation and Real Property Acquisition Act, 42 U.S.C. Section 4601, et seq., to meet  
45 the requirements of this subdivision; and

46 (7) A description or plan that demonstrates the requirements of subsection 4 of section  
47 135.953.

48 3. An enhanced enterprise zone designation shall be effective upon such approval **or**  
49 **deemed approval** by the department and shall expire in twenty-five years. **Notwithstanding**  
50 **the requirement of subsection 2 of this section to the contrary, any certified industrial zone**  
51 **that has been designated as a blighted area as contemplated under subdivision (1) of**  
52 **subsection 1 of section 99.820 by the governing body or any certified industrial zone that**  
53 **has been otherwise designated as an enhanced enterprise zone by the governing authority**  
54 **under this section shall be deemed approved and designated as an enhanced enterprise**  
55 **zone without further approval of or additional action being taken by the department. This**  
56 **approval of the department of the certified industrial zone as an enhanced enterprise zone**  
57 **and the designation of the certified industrial zone as an enhanced enterprise zone shall be**  
58 **deemed effective when the governing authority provides written notice to the department**  
59 **of its intent to establish such enhanced enterprise zone and such notice is accompanied with**  
60 **a petition that includes all of the information required by subsection 2 of this section.**

61 4. Each designated enhanced enterprise zone board shall report to the director on an  
62 annual basis regarding the status of the zone and business activity within the zone.

135.963. 1. Improvements made to real property as such term is defined in section  
2 137.010, RSMo, which are made in an enhanced enterprise zone subsequent to the date such  
3 zone or expansion thereto was designated, may, upon approval of an authorizing resolution by  
4 the governing authority having jurisdiction of the area in which the improvements are made, be  
5 exempt, in whole or in part, from assessment and payment of ad valorem taxes of one or more  
6 affected political subdivisions. In addition to enhanced business enterprises, a speculative  
7 industrial or warehouse building constructed by a public entity or a private entity if the land is  
8 leased by a public entity may be subject to such exemption, **and any improvements undertaken**  
9 **by a private entity in a certified industrial zone designated as an enhanced enterprise zone**  
10 **may also be subject to such exemption.**

11           2. Such authorizing resolution shall specify the percent of the exemption to be granted,  
12 the duration of the exemption to be granted, and the political subdivisions to which such  
13 exemption is to apply and any other terms, conditions, or stipulations otherwise required. A copy  
14 of the resolution shall be provided to the director within thirty calendar days following adoption  
15 of the resolution by the governing authority.

16           3. No exemption shall be granted until the governing authority holds a public hearing  
17 for the purpose of obtaining the opinions and suggestions of residents of political subdivisions  
18 to be affected by the exemption from property taxes. The governing authority shall send, by  
19 certified mail, a notice of such hearing to each political subdivision in the area to be affected and  
20 shall publish notice of such hearing in a newspaper of general circulation in the area to be  
21 affected by the exemption at least twenty days prior to the hearing but not more than thirty days  
22 prior to the hearing. Such notice shall state the time, location, date, and purpose of the hearing.

23           4. Notwithstanding subsection 1 of this section, at least one-half of the ad valorem taxes  
24 otherwise imposed on subsequent improvements to real property located in an enhanced  
25 enterprise zone of enhanced business enterprises or speculative industrial or warehouse buildings  
26 as indicated in subsection 1 of this section, **including a certified industrial zone of enhanced**  
27 **business enterprises**, shall become and remain exempt from assessment and payment of ad  
28 valorem taxes of any political subdivision of this state or municipality thereof for a period of not  
29 less than ten years following the date such improvements were assessed, provided the improved  
30 properties are used for enhanced business enterprises. The exemption for speculative buildings  
31 is subject to the approval of the governing authority for a period not to exceed two years if the  
32 building is owned by a private entity and five years if the building is owned or ground leased by  
33 a public entity. This shall not preclude the building receiving an exemption for the remaining  
34 time period established by the governing authority if it was occupied by an enhanced business  
35 enterprise. The two- and five-year time periods indicated for speculative buildings shall not be  
36 an addition to the local abatement time period for such facility.

37           5. No exemption shall be granted for a period more than twenty-five years following the  
38 date on which the original enhanced enterprise zone was designated **or deemed approved** by  
39 the department.

40           6. The provisions of subsection 1 of this section shall not apply to improvements made  
41 to real property begun prior to August 28, 2004.

42           7. The abatement referred to in this section shall not relieve the assessor or other  
43 responsible official from ascertaining the amount of the equalized assessed value of all taxable  
44 property annually as required by section 99.855, 99.957, or 99.1042, RSMo, and shall not have  
45 the effect of reducing the payments in lieu of taxes referred to in subdivision (2) of subsection  
46 1 of section 99.845, RSMo, subdivision (2) of subsection 3 of section 99.957, RSMo, or



47 subdivision (2) of subsection 3 of section 99.1042, RSMo, unless such reduction is set forth in  
48 the plan approved by the governing body of the municipality pursuant to subdivision (1) of  
49 subsection 1 of section 99.820, section 99.942, or section 99.1027, RSMo.

135.967. 1. A taxpayer who establishes a new business facility may, upon approval by  
2 the department, be allowed a credit, each tax year for up to ten tax years, in an amount  
3 determined as set forth in this section, against the tax imposed by chapter 143, RSMo, excluding  
4 withholding tax imposed by sections 143.191 to 143.265, RSMo. No taxpayer shall receive  
5 multiple ten-year periods for subsequent expansions at the same facility. **Notwithstanding the**  
6 **provisions of this subsection, the provisions of section 135.969 shall govern the issuance of**  
7 **tax credits for a new business facility in a certified industrial zone approved and**  
8 **designated as an enhanced enterprise zone, except for the amount of tax credits to be issued**  
9 **with respect to such certified industrial zone as provided in subsection 5 of this section.**

10 2. Notwithstanding any provision of law to the contrary, any taxpayer who establishes  
11 a new business facility in an enhanced enterprise zone and is awarded state tax credits under this  
12 section may not also receive tax credits under sections 135.100 to 135.150, sections 135.200 to  
13 135.286, or section 135.535, and may not simultaneously receive tax credits under sections  
14 620.1875 to 620.1890, RSMo, at the same facility.

15 3. No credit shall be issued pursuant to this section unless:

16 (1) The number of new business facility employees engaged or maintained in  
17 employment at the new business facility for the taxable year for which the credit is claimed  
18 equals or exceeds two; and

19 (2) The new business facility investment for the taxable year for which the credit is  
20 claimed equals or exceeds one hundred thousand dollars.

21 4. The annual amount of credits allowed for an approved enhanced business enterprise  
22 shall be the lesser of:

23 (1) The annual amount authorized by the department for the enhanced business  
24 enterprise, which shall be limited to the projected state economic benefit, as determined by the  
25 department; or

26 (2) The sum calculated based upon the following:

27 (a) A credit of four hundred dollars for each new business facility employee employed  
28 within an enhanced enterprise zone;

29 (b) An additional credit of four hundred dollars for each new business facility employee  
30 who is a resident of an enhanced enterprise zone;

31 (c) An additional credit of four hundred dollars for each new business facility employee  
32 who is paid by the enhanced business enterprise a wage that exceeds the average wage paid  
33 within the county in which the facility is located, as determined by the department; and

34 (d) A credit equal to two percent of new business facility investment within an enhanced  
35 enterprise zone.

36 5. Prior to January 1, 2007, in no event shall the department authorize more than four  
37 million dollars annually to be issued for all enhanced business enterprises. After December 31,  
38 2006, in no event shall the department authorize more than twenty-four million dollars annually  
39 to be issued for all enhanced business enterprises **including any such enhanced business**  
40 **enterprises locating in certified industrial zones under section 135.969.**

41 6. If a facility, which does not constitute a new business facility, is expanded by the  
42 taxpayer, the expansion shall be considered eligible for the credit allowed by this section if:

43 (1) The taxpayer's new business facility investment in the expansion during the tax  
44 period in which the credits allowed in this section are claimed exceeds one hundred thousand  
45 dollars and if the number of new business facility employees engaged or maintained in  
46 employment at the expansion facility for the taxable year for which credit is claimed equals or  
47 exceeds two, and the total number of employees at the facility after the expansion is at least two  
48 greater than the total number of employees before the expansion; and

49 (2) The taxpayer's investment in the expansion and in the original facility prior to  
50 expansion shall be determined in the manner provided in subdivision [(19)] **(21)** of section  
51 135.950.

52 7. The number of new business facility employees during any taxable year shall be  
53 determined by dividing by twelve the sum of the number of individuals employed on the last  
54 business day of each month of such taxable year. If the new business facility is in operation for  
55 less than the entire taxable year, the number of new business facility employees shall be  
56 determined by dividing the sum of the number of individuals employed on the last business day  
57 of each full calendar month during the portion of such taxable year during which the new  
58 business facility was in operation by the number of full calendar months during such period. For  
59 the purpose of computing the credit allowed by this section in the case of a facility which  
60 qualifies as a new business facility under subsection 6 of this section, and in the case of a new  
61 business facility which satisfies the requirements of paragraph (c) of subdivision [(17)] **(19)** of  
62 section 135.950, or subdivision [(25)] **(27)** of section 135.950, the number of new business  
63 facility employees at such facility shall be reduced by the average number of individuals  
64 employed, computed as provided in this subsection, at the facility during the taxable year  
65 immediately preceding the taxable year in which such expansion, acquisition, or replacement  
66 occurred and shall further be reduced by the number of individuals employed by the taxpayer or  
67 related taxpayer that was subsequently transferred to the new business facility from another  
68 Missouri facility and for which credits authorized in this section are not being earned, whether

69 such credits are earned because of an expansion, acquisition, relocation, or the establishment of  
70 a new facility.

71 8. In the case where a new business facility employee who is a resident of an enhanced  
72 enterprise zone for less than a twelve-month period is employed for less than a twelve-month  
73 period, the credits allowed by paragraph (b) of subdivision (2) of subsection 4 of this section  
74 shall be determined by multiplying four hundred dollars by a fraction, the numerator of which  
75 is the number of calendar days during the taxpayer's tax year for which such credits are claimed,  
76 in which the employee was a resident of an enhanced enterprise zone, and the denominator of  
77 which is three hundred sixty-five.

78 9. For the purpose of computing the credit allowed by this section in the case of a facility  
79 which qualifies as a new business facility pursuant to subsection 6 of this section, and in the case  
80 of a new business facility which satisfies the requirements of paragraph (c) of subdivision [(17)]  
81 **(19)** of section 135.950 or subdivision [(25)] **(27)** of section 135.950, the amount of the  
82 taxpayer's new business facility investment in such facility shall be reduced by the average  
83 amount, computed as provided in subdivision [(19)] **(21)** of section 135.950 for new business  
84 facility investment, of the investment of the taxpayer, or related taxpayer immediately preceding  
85 such expansion or replacement or at the time of acquisition. Furthermore, the amount of the  
86 taxpayer's new business facility investment shall also be reduced by the amount of investment  
87 employed by the taxpayer or related taxpayer which was subsequently transferred to the new  
88 business facility from another Missouri facility and for which credits authorized in this section  
89 are not being earned, whether such credits are earned because of an expansion, acquisition,  
90 relocation, or the establishment of a new facility.

91 10. For a taxpayer with flow-through tax treatment to its members, partners, or  
92 shareholders, the credit shall be allowed to members, partners, or shareholders in proportion to  
93 their share of ownership on the last day of the taxpayer's tax period.

94 11. Credits may not be carried forward but shall be claimed for the taxable year during  
95 which commencement of commercial operations occurs at such new business facility, and for  
96 each of the nine succeeding taxable years for which the credit is issued.

97 12. Certificates of tax credit authorized by this section may be transferred, sold, or  
98 assigned by filing a notarized endorsement thereof with the department that names the transferee,  
99 the amount of tax credit transferred, and the value received for the credit, as well as any other  
100 information reasonably requested by the department. The sale price cannot be less than  
101 seventy-five percent of the par value of such credits.

102 13. The director of revenue shall issue a refund to the taxpayer to the extent that the  
103 amount of credits allowed in this section exceeds the amount of the taxpayer's income tax.

104           14. Prior to the issuance of tax credits, the department shall verify through the  
105 department of revenue, or any other state department, that the tax credit applicant does not owe  
106 any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent  
107 fees or assessments levied by any state department and through the department of insurance,  
108 financial institutions and professional registration that the applicant does not owe any delinquent  
109 insurance taxes. Such delinquency shall not affect the authorization of the application for such  
110 tax credits, except that the amount of credits issued shall be reduced by the applicant's tax  
111 delinquency. If the department of revenue or the department of insurance, financial institutions  
112 and professional registration, or any other state department, concludes that a taxpayer is  
113 delinquent after June fifteenth but before July first of any year and the application of tax credits  
114 to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer  
115 shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions  
116 to tax shall be tolled. After applying all available credits toward a tax delinquency, the  
117 administering agency shall notify the appropriate department, and that department shall update  
118 the amount of outstanding delinquent tax owed by the applicant. If any credits remain after  
119 satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be  
120 issued to the applicant, subject to the restrictions of other provisions of law.

**135.969. 1. A taxpayer who establishes a new business facility in a certified  
2 industrial zone approved or designated as an enhanced enterprise zone shall be entitled to  
3 receive a tax credit, each tax year for up to ten tax years, in an amount determined as set  
4 forth in this section, against the tax imposed by chapter 143, excluding withholding tax  
5 imposed by sections 143.191 to 143.265. No taxpayer shall receive multiple ten-year  
6 periods for subsequent expansions at the same facility.**

7           **2. Notwithstanding any provision of law to the contrary, any taxpayer who  
8 establishes a new business facility in a certified industrial zone approved or designated as  
9 an enhanced enterprise zone and accepts state tax credits under this section shall not also  
10 receive tax credits under sections 135.200 to 135.286 or section 135.535, and shall not  
11 simultaneously receive tax credits under sections 620.1875 to 620.1890 at the same facility.**

12           **3. The taxpayer shall be entitled to receive the tax credit upon satisfaction of one  
13 of the following criteria:**

14           **(1) The number of new business facility employees engaged or maintained in  
15 employment at the new business facility for the taxable year for which the credit is claimed  
16 equals or exceeds two; or**

17           **(2) Either (a) the total of the new business facility investments made in connection  
18 with a new business facility equals or exceeds the aggregate sum of ten million dollars since  
19 the issuance of the notice of intent, or (b) if the total of such new business facility**

20 investments is less than ten million dollars, the new business facility investment for the  
21 taxable year for which the credit is claimed equals or exceeds one million dollars.

22       **4. The annual amount of tax credits authorized to be issued for enhanced business**  
23 **enterprise locating in a certified industrial zone shall be the sum of the following:**

24       **(1) A tax credit equal to ten percent of the gross wages of each new business facility**  
25 **employee employed within the enhanced enterprise zone; and**

26       **(2) A tax credit equal to five percent of new business facility investment within an**  
27 **enhanced enterprise zone made during the current taxable year.**

28       **5. As set forth in section 135.967, up to twenty-four million dollars of tax credits**  
29 **shall be authorized annually for issuance of tax credits for all enhanced enterprise zones**  
30 **including any tax credits issued with respect to certified industrial zones of which ten**  
31 **million dollars shall be used exclusively for tax credits in accordance with this section. If**  
32 **a new business facility investment qualifies the taxpayer for tax credits in excess of the**  
33 **available annual authorization limit set out in this subsection, the taxpayer may carry such**  
34 **excess new business facility investment amount forward to subsequent years. Such excess**  
35 **shall be treated as a new business facility investment for such later taxable years until the**  
36 **taxpayer has received issuance of all tax credits authorized under this section, and for each**  
37 **such taxable year, the taxpayer shall receive such tax credits on a pro rata basis with other**  
38 **applicants for the tax credits if there are other applicants.**

39       **6. If a facility, which does not constitute a new business facility, is expanded by the**  
40 **taxpayer, the expansion shall be considered eligible for the credit allowed by this section**  
41 **if:**

42       **(1) The taxpayer's new business facility investment in the expansion during the tax**  
43 **period in which the credits allowed in this section are claimed exceeds one hundred**  
44 **thousand dollars and if the number of new business facility employees engaged or**  
45 **maintained in employment at the expansion facility for the taxable year for which credit**  
46 **is claimed equals or exceeds two, and the total number of employees at the facility after the**  
47 **expansion is at least two greater than the total number of employees before the expansion;**  
48 **and**

49       **(2) The taxpayer's investment in the expansion and in the original facility prior to**  
50 **expansion shall be determined in the manner provided in subdivision (21) of section**  
51 **135.950.**

52       **7. The number of new business facility employees during any taxable year shall be**  
53 **determined by dividing by twelve the sum of the number of individuals employed on the**  
54 **last business day of each month of such taxable year. If the new business facility is in**  
55 **operation for less than the entire taxable year, the number of new business facility**

56 employees shall be determined by dividing the sum of the number of individuals employed  
57 on the last business day of each full calendar month during the portion of such taxable year  
58 during which the new business facility was in operation by the number of full calendar  
59 months during such period. For the purpose of computing the credit allowed by this  
60 section in the case of a facility which qualifies as a new business facility under subsection  
61 6 of this section, and in the case of a new business facility which satisfies the requirements  
62 of paragraph (c) of subdivision (19) of section 135.950 or subdivision (27) of section  
63 135.950, the number of new business facility employees at such facility shall be reduced by  
64 the average number of individuals employed, computed as provided in this subsection, at  
65 the facility during the taxable year immediately preceding the taxable year in which such  
66 expansion, acquisition, or replacement occurred and shall further be reduced by the  
67 number of individuals employed by the taxpayer or related taxpayer that was subsequently  
68 transferred to the new business facility from another Missouri facility and for which  
69 credits authorized in this section are not being earned, whether such credits are earned  
70 because of an expansion, acquisition, relocation, or the establishment of a new facility.

71       8. For the purpose of computing the credit allowed by this section in the case of a  
72 facility which qualifies as a new business facility under subsection 6 of this section, and in  
73 the case of a new business facility which satisfies the requirements of paragraph (c) of  
74 subdivision (19) of section 135.950 or subdivision (27) of section 135.950, the amount of the  
75 taxpayer's new business facility investment in such facility shall be reduced by the average  
76 amount, computed as provided in subdivision (21) of section 135.950 for new business  
77 facility investment, of the investment of the taxpayer, or related taxpayer immediately  
78 preceding such expansion or replacement or at the time of acquisition. Furthermore, the  
79 amount of the taxpayer's new business facility investment shall also be reduced by the  
80 amount of investment employed by the taxpayer or related taxpayer which was  
81 subsequently transferred to the new business facility from another Missouri facility and  
82 for which credits authorized in this section are not being earned, whether such credits are  
83 earned because of an expansion, acquisition, relocation, or the establishment of a new  
84 facility.

85       9. For a taxpayer with flow-through tax treatment to its members, partners, or  
86 shareholders, the credit shall be allowed to members, partners, or shareholders in  
87 proportion to their share of ownership on the last day of the taxpayer's tax period.

88       10. Credits may not be carried forward but shall be claimed for the taxable year  
89 during which commencement of commercial operations occurs at such new business  
90 facility, and for each of the nine succeeding taxable years for which the credit is issued.

91           **11. Certificates of tax credit authorized by this section may be transferred, sold, or**  
92 **assigned by filing a notarized endorsement thereof with the department that names the**  
93 **transferee, the amount of tax credit transferred, and the value received for the credit, as**  
94 **well as any other information reasonably requested by the department. The sale price**  
95 **cannot be less than seventy-five percent of the par value of such credits.**

96           **12. The director of revenue shall issue a refund to the taxpayer to the extent that**  
97 **the amount of credits allowed in this section exceeds the amount of the taxpayer's income**  
98 **tax.**

99           **13. Prior to the issuance of tax credits, the department shall verify through the**  
100 **department of revenue, or any other state department, that the tax credit applicant does**  
101 **not owe any delinquent income, sales, or use tax or interest or penalties on such taxes, or**  
102 **any delinquent fees or assessments levied by any state department and through the**  
103 **department of insurance, financial institutions and professional registration that the**  
104 **applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect**  
105 **the authorization of the application for such tax credits, except that the amount of credits**  
106 **issued shall be reduced by the applicant's tax delinquency. If the department of revenue**  
107 **or the department of insurance, financial institutions and professional registration, or any**  
108 **other state department, concludes that a taxpayer is delinquent after June fifteenth but**  
109 **before July first of any year and the application of tax credits to such delinquency causes**  
110 **a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty**  
111 **days to satisfy the deficiency in which interest, penalties, and additions to tax shall be**  
112 **tolled. After applying all available credits toward a tax delinquency, the administering**  
113 **agency shall notify the appropriate department, and that department shall update the**  
114 **amount of outstanding delinquent tax owed by the applicant. If any credits remain after**  
115 **satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits**  
116 **shall be issued to the applicant, subject to the restrictions of other provisions of law.**

117           **14. In addition to the tax credits authorized in this section, any taxpayer who**  
118 **establishes a new business facility in a certified industrial zone approved or designated as**  
119 **an enhanced enterprise zone shall also receive tax credits as authorized under subsection**  
120 **4 of section 135.967 after first taking into account those tax credits authorized under**  
121 **subdivisions (1) and (2) of subsection 4 of section 135.967 to calculate the projected state**  
122 **economic benefit as required by subdivision (1) of subsection 4 of section 135.967.**

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's  
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of  
3 all real and tangible personal property taxable in the assessor's city, county, town or district.  
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor

5 shall annually assess all personal property at thirty-three and one-third percent of its true value  
6 in money as of January first of each calendar year. The assessor shall annually assess all real  
7 property, including any new construction and improvements to real property, and possessory  
8 interests in real property at the percent of its true value in money set in subsection 5 of this  
9 section. The true value in money of any possessory interest in real property in subclass (3),  
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal  
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139  
12 certification and owned by a political subdivision, shall be the otherwise applicable true value  
13 in money of any such possessory interest in real property, less the total dollar amount of costs  
14 paid by a party, other than the political subdivision, towards any new construction or  
15 improvements on such real property completed after January 1, 2008, and which are included in  
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred  
17 or whether such costs were considered in any prior year. The assessor shall annually assess all  
18 real property in the following manner: new assessed values shall be determined as of January  
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed  
20 values shall apply in the following even-numbered year, except for new construction and  
21 property improvements which shall be valued as though they had been completed as of January  
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing  
23 business, or residence of each person required by this chapter to list property, and require the  
24 person to make a correct statement of all taxable tangible personal property owned by the person  
25 or under his or her care, charge or management, taxable in the county. On or before January first  
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment  
27 maintenance plan to the county governing body and the state tax commission for their respective  
28 approval or modification. The county governing body shall approve and forward such plan or  
29 its alternative to the plan to the state tax commission by February first. If the county governing  
30 body fails to forward the plan or its alternative to the plan to the state tax commission by  
31 February first, the assessor's plan shall be considered approved by the county governing body.  
32 If the state tax commission fails to approve a plan and if the state tax commission and the  
33 assessor and the governing body of the county involved are unable to resolve the differences, in  
34 order to receive state cost-share funds outlined in section 137.750, the county or the assessor  
35 shall petition the administrative hearing commission, by May first, to decide all matters in  
36 dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter  
37 may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by  
38 the parties. The final decision of the administrative hearing commission shall be subject to  
39 judicial review in the circuit court of the county involved. In the event a valuation of subclass  
40 (1) real property within any county with a charter form of government, or within a city not within



41 a county, is made by a computer, computer-assisted method or a computer program, the burden  
42 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be  
43 on the assessor at any hearing or appeal. In any such county, unless the assessor proves  
44 otherwise, there shall be a presumption that the assessment was made by a computer,  
45 computer-assisted method or a computer program. Such evidence shall include, but shall not be  
46 limited to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally  
48 accepted appraisal techniques; and

49 (2) The purchase prices from sales of at least three comparable properties and the address  
50 or location thereof. As used in this subdivision, the word "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

52 (b) Such properties are not more than one mile from the site of the disputed property,  
53 except where no similar properties exist within one mile of the disputed property, the nearest  
54 comparable property shall be used. Such property shall be within five hundred square feet in size  
55 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,  
56 and other relevant characteristics.

57 2. Assessors in each county of this state and the city of St. Louis may send personal  
58 property assessment forms through the mail.

59 3. The following items of personal property shall each constitute separate subclasses of  
60 tangible personal property and shall be assessed and valued for the purposes of taxation at the  
61 following percentages of their true value in money:

62 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one  
63 percent;

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

66 (4) Motor vehicles which are eligible for registration as and are registered as historic  
67 motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five  
68 years old and which are used solely for noncommercial purposes and are operated less than fifty  
69 hours per year or aircraft that are home built from a kit, five percent;

70 (5) Poultry, twelve percent; [and]

71 (6) Tools and equipment used for pollution control and tools and equipment used in  
72 retooling for the purpose of introducing new product lines or used for making improvements to  
73 existing products by any company which is located in a state enterprise zone and which is  
74 identified by any standard industrial classification number cited in subdivision (6) of section  
75 135.200, RSMo, twenty-five percent; **and**

76           **(7) Commercial vehicles licensed with a gross weight over ten thousand one**  
77 **hundred pounds or more that are powered only by battery generated electrical energy if**  
78 **produced before January 1, 2014, seventeen percent.**

79           4. The person listing the property shall enter a true and correct statement of the property,  
80 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed  
81 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered  
82 to the assessor.

83           5. All subclasses of real property, as such subclasses are established in section 4(b) of  
84 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the  
85 following percentages of true value:

86           (1) For real property in subclass (1), nineteen percent;

87           (2) For real property in subclass (2), twelve percent; and

88           (3) For real property in subclass (3), thirty-two percent.

89           6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used  
90 as dwelling units shall be assessed at the same percentage of true value as residential real  
91 property for the purpose of taxation. The percentage of assessment of true value for such  
92 manufactured homes shall be the same as for residential real property. If the county collector  
93 cannot identify or find the manufactured home when attempting to attach the manufactured home  
94 for payment of taxes owed by the manufactured home owner, the county collector may request  
95 the county commission to have the manufactured home removed from the tax books, and such  
96 request shall be granted within thirty days after the request is made; however, the removal from  
97 the tax books does not remove the tax lien on the manufactured home if it is later identified or  
98 found. A manufactured home located in a manufactured home rental park, rental community or  
99 on real estate not owned by the manufactured home owner shall be considered personal property.  
100 A manufactured home located on real estate owned by the manufactured home owner may be  
101 considered real property.

102           7. Each manufactured home assessed shall be considered a parcel for the purpose of  
103 reimbursement pursuant to section 137.750, unless the manufactured home has been converted  
104 to real property in compliance with section 700.111, RSMo, and assessed as a realty  
105 improvement to the existing real estate parcel.

106           8. Any amount of tax due and owing based on the assessment of a manufactured home  
107 shall be included on the personal property tax statement of the manufactured home owner unless  
108 the manufactured home has been converted to real property in compliance with section 700.111,  
109 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured  
110 home as a realty improvement to the existing real estate parcel shall be included on the real  
111 property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

15. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general

assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

**144.055. In addition to the exemptions granted under this chapter, there also shall be specifically exempted from all state and local sales and use taxes all commercial vehicles licensed with a gross weight over ten thousand one hundred pounds or more that are powered only by battery generated electrical energy if produced before January 1, 2014.**

**144.810. 1. As used in this section, unless the context clearly indicates otherwise, the following terms shall mean:**

**(1) "Commencement of commercial operations", shall be deemed to occur during the first calendar year for which the data storage center or server farm facility is first**

5 available for use by the operating taxpayer, or first capable of being used by the operating  
6 taxpayer, as a data storage center or server farm facility;

7 (2) "Constructing taxpayer", where more than one taxpayer is responsible for a  
8 project, a taxpayer responsible for the purchase or construction of the facility, as opposed  
9 to a taxpayer responsible for the equipping and ongoing operations of the facility;

10 (3) "Data storage center" or "server farm facility" or "facility", a facility  
11 purchased, constructed, extended, improved or operating under this section, provided that  
12 such business facility is engaged in:

13 (a) Data processing, hosting, and related services (NAICS 518210); or

14 (b) Internet publishing and broadcasting and web search portals (NAICS 519130),  
15 at the business facility;

16 (4) "Existing facility", a data storage center or server farm facility in this state as  
17 it existed prior to August 28, 2010, as determined by the department;

18 (5) "Expanding facility" or "expanding data storage center or server farm  
19 facility", an existing facility or replacement facility that expands its operations in this state  
20 on or after August 28, 2010, and has net new investment related to the expansion of  
21 operations in this state of at least one million dollars during a period of up to twelve  
22 consecutive months. An expanding facility shall continue to be an expanding facility  
23 regardless of a subsequent change in or addition of operating taxpayers or constructing  
24 taxpayers;

25 (6) "Expanding facility project" or "expanding data storage center or server farm  
26 facility project", the purchase, construction, extension, improvement equipping and  
27 operation of an expanding facility;

28 (7) "NAICS", the 2007 edition of the North American Industry Classification  
29 System as prepared by the Executive Office of the President, Office of Management and  
30 Budget. Any NAICS sector, subsector, industry group or industry identified in this section  
31 shall include its corresponding classification in previous and subsequent federal industry  
32 classification systems;

33 (8) "New facility" or "new data storage center or server farm facility", a facility  
34 in this state meeting the following requirements:

35 (a) The facility is acquired by, or leased to, an operating taxpayer on or after  
36 August 28, 2010. A facility shall be deemed to have been acquired by, or leased to, an  
37 operating taxpayer on or after August 28, 2010, if the transfer of title to an operating  
38 taxpayer, the transfer of possession pursuant to a binding contract to transfer title to an  
39 operating taxpayer, or the commencement of the term of the lease to an operating taxpayer  
40 occurs on or after August 28, 2010, or, if the facility is constructed, erected or installed by

41 or on behalf of an operating taxpayer, such construction, erection or installation is  
42 commenced on or after August 28, 2010;

43 (b) If such facility was acquired by an operating taxpayer from another person or  
44 persons on or after August 28, 2010, and such facility was employed prior to August 28,  
45 2010, by any other person or persons in the operation of a data storage center or server  
46 farm facility, the facility shall not be considered a new facility;

47 (c) Such facility is not a replacement facility, as defined in subdivision (12) of this  
48 subsection;

49 (d) The new facility project investment is at least five million dollars during a  
50 period of up to thirty-six consecutive months. Where more than one taxpayer is  
51 responsible for a project, the investment requirement may be met by an operating  
52 taxpayer, a constructing taxpayer or a combination of constructing taxpayers and  
53 operating taxpayers; and

54 (e) A new facility shall continue to be a new facility regardless of a subsequent  
55 change in or addition of operating taxpayers or constructing taxpayers;

56 (9) "New data storage center or server farm facility project", or "new facility  
57 project", the purchase, construction, extension, improvement equipping and operation of  
58 a new facility;

59 (10) "Operating taxpayer", where more than one taxpayer is responsible for a  
60 project, a taxpayer responsible for the equipping and ongoing operations of the facility, as  
61 opposed to a taxpayer responsible for the purchasing or construction of the facility;

62 (11) "Project taxpayers", each constructing taxpayer and each operating taxpayer  
63 for a data storage center or server farm facility project;

64 (12) "Replacement facility" or "replacement data storage center or server farm  
65 facility", a facility in this state otherwise described in subdivision (8) of this subsection, but  
66 which replaces another facility located within the state, which the taxpayer or a related  
67 taxpayer previously operated but discontinued operating within one year prior to the  
68 commencement of commercial operations at the new facility;

69 (13) "Taxpayer", the purchaser of tangible personal property or a service that is  
70 subject to state or local sales or use tax and from whom state or local sales or use tax is  
71 owed. Taxpayer shall not mean the seller charged by law with collecting the sales tax from  
72 the purchaser.

73 2. Beginning August 28, 2010, in addition to the exemptions granted under this  
74 chapter, there shall also be specifically exempted from state and local sales and use taxes  
75 defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections  
76 144.600 to 144.761, or section 238.235:

77           (1) All electrical energy, gas, water, and other utilities including telecommunication  
78 services used in a new data storage center or server farm facility;

79           (2) All machinery, equipment, and computers used in any new data storage center  
80 or server farm facility; and

81           (3) All sales at retail of tangible personal property and materials for the purpose  
82 of constructing, repairing, or remodeling any new data storage center or server farm  
83 facility.

84           3. Any data storage center and server farm facility project seeking a tax exemption  
85 under subsection 2 of this section shall submit a project plan to the department of economic  
86 development, including identifying each known constructing taxpayer and each known  
87 operating taxpayer for the project. The department of economic development shall  
88 determine whether the project is eligible for the exemption under subsection 2 of this  
89 section conditional upon subsequent verification by the department that the project meets  
90 the requirement in paragraph (d) of subdivision (8) of subsection 1 of this section of at least  
91 five million dollars of new facility investment over a time period not to exceed thirty-six  
92 consecutive months. The department of economic development shall convey such  
93 conditional approval to the department of revenue and the identified project taxpayers.  
94 After a conditionally approved new facility project has met the investment amount, the  
95 project taxpayers shall provide proof of such investment to the department of economic  
96 development. Upon verification of such proof, the department of economic development  
97 shall certify the project to the department of revenue as being eligible for the exemption  
98 dating retroactively to the first day of the thirty-six month period or the first day of the  
99 new investment in the event the investment is met in less than thirty-six months. The  
100 department of revenue, upon receipt of adequate proof of the amount of sales taxes paid  
101 since the first day of the thirty-six month period, or the first day of the new investment in  
102 the event the investment is met in less than thirty-six months, shall issue a refund of sales  
103 taxes paid as set forth in this section to each operating taxpayer and each constructing  
104 taxpayer and issue a certificate of exemption to each new project taxpayer for ongoing  
105 exemptions under subdivisions (1), (2), and (3) of subsection 2 of this section.

106           4. Beginning August 28, 2010, in addition to the exemptions granted under this  
107 chapter, there shall also be specifically exempted from state and local sales and use taxes  
108 defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections  
109 144.600 to 144.761, or section 238.235:

110           (1) All electrical energy, gas, water, and other utilities including telecommunication  
111 services used in an expanding data storage center or server farm facility which, on an  
112 annual basis, exceeds the amount of electrical energy, gas, water, and other utilities

including telecommunication services used in the existing facility or the replaced facility prior to the expansion. "Amount" shall be measured in kilowatt hours, gallons, cubic feet or other measures applicable to a utility service as opposed to in dollars, to account for increases in rates;

(2) All machinery, equipment, and computers used in any new data storage center or server farm facility, the cost of which, on an annual basis, exceeds the average of the previous three years' expenditures on machinery, equipment, and computers at the existing facility or the replaced facility prior to the expansion. Existing facilities or replaced facilities in existence for less than three years shall have the average expenditures calculated based upon the applicable time of existence; and

(3) All sales at retail of the tangible personal property and materials for the purpose of constructing, repairing, or remodeling any expanding data storage center or server farm facility.

5. Any data storage center and server farm facility project seeking a tax exemption under subsection 4 of this section shall submit an expanding project plan to the department of economic development, including identifying each known constructing taxpayer and each known operating taxpayer for the project. The project applicants shall also provide proof satisfactory to the department of economic development that the facility is an expanding facility and has net new investment related to the expansion of operations in this state of at least one million dollars during a time period not to exceed twelve consecutive months. Upon verification of such proof, the department of economic development shall certify the project to the department of revenue as being eligible for the exemption. The department of revenue shall issue a certificate of exemption to each expanding project taxpayer for ongoing exemptions under subdivisions (1), (2) and (3) of subsection 4 of this section.

6. The sales tax exemptions in subsections 2 and 4 of this section shall be tied to the new or expanding facility project. A certificate of exemption in the hands of a taxpayer that is no longer an operating or constructing taxpayer of the new or expanding facility project shall be invalid as of the date the taxpayer was no longer an operating or constructing taxpayer of the new or expanding facility project. New certificates of exemption shall be issued to successor constructing taxpayers and operating taxpayers at such new or expanding facility projects. The right to the exemption by successor taxpayers shall exist without regard to subsequent levels of investment in the new or expanding facility by successor taxpayers.



147           **7. The department of economic development and the department of revenue shall**  
148 **cooperate in conducting random audits to make certain the intent of this section is**  
149 **followed.**

150           **8. The department of economic development and the department of revenue shall**  
151 **jointly prescribe such rules and regulations necessary to carry out the provisions of this**  
152 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**  
153 **created under the authority delegated in this section shall become effective only if it**  
154 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
155 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
156 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
157 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
158 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,**  
159 **shall be invalid and void.**

182.647. 1. The treasurer, the librarian and other employees as designated by the board,  
2 before entering upon the discharge of their duties as such, shall enter into bond or bonds with a  
3 corporate surety to be approved by the board of trustees in such amount as may be fixed by the  
4 board, conditioned that they will render a faithful and just account of all money that comes into  
5 their hands, and otherwise perform the duties of their office according to law. The consolidated  
6 public library district shall pay the premium for the bond or bonds from its operating fund. A  
7 copy of such bond or bonds shall be filed with the treasurer of the board and clerk for each  
8 county included within the consolidated public library district. In case of a breach of the  
9 conditions of the bond or bonds the board or any taxpayer of the consolidated public library  
10 district may cause suit to be brought thereon. The suit shall be prosecuted in the name of the  
11 state of Missouri at the relation of and for use of the proper consolidated public library district.

12           2. The librarian, for and on behalf of the board, shall keep or cause to be kept financial  
13 records and accounts according to generally accepted accounting standards, and shall furnish to  
14 the board or any member thereof the financial records and accounts, or summaries thereof, that  
15 the board or any member thereof may request.

16           3. On or before the [thirty-first] **thirtieth** day of [August] **September** of each year, the  
17 librarian shall make a report to the board, stating the condition of the library and its services as  
18 of the thirtieth day of June of the preceding fiscal year. This report shall be accompanied by an  
19 audit conducted by an independent auditing firm. On or before the [thirtieth] **thirty-first** day of  
20 [September] **October**, the reports shall be submitted to the county commissions and county  
21 executive officers and Missouri state library [commission] by the board of trustees of the  
22 consolidated public library district.

193.265. 1. For the issuance of a certification or copy of a death record, the applicant shall pay a fee of thirteen dollars for the first certification or copy and a fee of ten dollars for each additional copy ordered at that time. For the issuance of a certification or copy of a birth, marriage, divorce, or fetal death record, the applicant shall pay a fee of fifteen dollars. All fees shall be deposited to the state department of revenue. Beginning August 28, 2004, for each vital records fee collected, the director of revenue shall credit four dollars to the general revenue fund, five dollars to the children's trust fund, one dollar shall be credited to the endowed care cemetery audit fund, and three dollars for the first copy of death records and five dollars for birth, marriage, divorce, and fetal death records shall be credited to the Missouri public services health fund established in section 192.900, RSMo. Money in the endowed care cemetery audit fund shall be available by appropriation to the division of professional registration to pay its expenses in administering sections 214.270 to 214.410, RSMo. All interest earned on money deposited in the endowed care cemetery audit fund shall be credited to the endowed care cemetery fund. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, money placed in the endowed care cemetery audit fund shall not be transferred and placed to the credit of general revenue until the amount in the fund at the end of the biennium exceeds three times the amount of the appropriation from the endowed care cemetery audit fund for the preceding fiscal year. The money deposited in the public health services fund under this section shall be deposited in a separate account in the fund, and moneys in such account, upon appropriation, shall be used to automate and improve the state vital records system, and develop and maintain an electronic birth and death registration system which shall be implemented no later than December 31, 2009. For any search of the files and records, when no record is found, the state shall be entitled to a fee equal to the amount for a certification of a vital record for a five-year search to be paid by the applicant. For the processing of each legitimation, adoption, court order or recording after the registrant's twelfth birthday, the state shall be entitled to a fee equal to the amount for a certification of a vital record. Except whenever a certified copy or copies of a vital record is required to perfect any claim of any person on relief, or any dependent of any person who was on relief for any claim upon the government of the state or United States, the state registrar shall, upon request, furnish a certified copy or so many certified copies as are necessary, without any fee or compensation therefor.

2. For the issuance of a certification of a death record by the local registrar, the applicant shall pay a fee of thirteen dollars for the first certification or copy and a fee of ten dollars for each additional copy ordered at that time. For the issuance of a certification or copy of a birth, marriage, divorce, or fetal death record, the applicant shall pay a fee of fifteen dollars; **except that, in any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, a donation of one dollar**

37 may be collected by the local registrar over and above any fees required by law when a  
38 certification or copy of any marriage license or birth certificate is provided, with such  
39 donations collected to be forwarded monthly by the local registrar to the county treasurer  
40 of such county and the donations so forwarded to be deposited by the county treasurer into  
41 the housing resource commission fund to assist homeless families and provide financial  
42 assistance to organizations addressing homelessness in such county. The local registrar  
43 shall include a check-off box on the application form for such copies. All fees, other than  
44 the donations collected in any county with a charter form of government and with more  
45 than six hundred thousand but fewer than seven hundred thousand inhabitants for  
46 marriage licenses and birth certificates, shall be deposited to the official city or county health  
47 agency. A certified copy of a death record by the local registrar can only be issued within  
48 twenty-four hours of receipt of the record by the local registrar. Computer-generated  
49 certifications of death records may be issued by the local registrar after twenty-four hours of  
50 receipt of the records. The fees paid to the official county health agency shall be retained by the  
51 local agency for local public health purposes.

221.105. 1. The governing body of any county and of any city not within a county shall  
2 fix the amount to be expended for the cost of incarceration of prisoners confined in jails or  
3 medium security institutions. The per diem cost of incarceration of these prisoners chargeable  
4 by the law to the state shall be determined, subject to the review and approval of the department  
5 of corrections.

6 2. [When the final determination of any criminal prosecution shall be such as to render  
7 the state liable for costs under existing laws] **If the state would otherwise be liable for costs**  
8 **under existing laws, upon the final determination of any criminal prosecution, regardless**  
9 **of whether the imposition or execution of a sentence is suspended or imposed,** it shall be the  
10 duty of the sheriff to certify to the clerk of the circuit court or court of common pleas in which  
11 the case was determined the total number of days any prisoner who was a party in such case  
12 remained in the county jail. It shall be the duty of the county commission to supply the cost per  
13 diem for county prisons to the clerk of the circuit court on the first day of each year, and  
14 thereafter whenever the amount may be changed. It shall then be the duty of the clerk of the  
15 court in which the case was determined to include in the bill of cost against the state all fees  
16 which are properly chargeable to the state. In any city not within a county it shall be the duty of  
17 the superintendent of any facility boarding prisoners to certify to the chief executive officer of  
18 such city not within a county the total number of days any prisoner who was a party in such case  
19 remained in such facility. It shall be the duty of the superintendents of such facilities to supply  
20 the cost per diem to the chief executive officer on the first day of each year, and thereafter  
21 whenever the amount may be changed. It shall be the duty of the chief executive officer to bill

22 the state all fees for boarding such prisoners which are properly chargeable to the state. The  
23 chief executive may by notification to the department of corrections delegate such responsibility  
24 to another duly sworn official of such city not within a county. The clerk of the court of any city  
25 not within a county shall not include such fees in the bill of costs chargeable to the state. The  
26 department of corrections shall revise its criminal cost manual in accordance with this provision.

27 3. The actual costs chargeable to the state, including those incurred for a prisoner who  
28 is incarcerated in the county jail because the prisoner's parole or probation has been revoked or  
29 because the prisoner has, or allegedly has, violated any condition of the prisoner's parole or  
30 probation, and such parole or probation is a consequence of a violation of a state statute, or the  
31 prisoner is a fugitive from the Missouri department of corrections or otherwise held at the request  
32 of the Missouri department of corrections regardless of whether or not a warrant has been issued  
33 shall be the actual cost of incarceration not to exceed:

34 (1) Until July 1, 1996, seventeen dollars per day per prisoner;

35 (2) On and after July 1, 1996, twenty dollars per day per prisoner;

36 (3) On and after July 1, 1997, up to thirty-seven dollars and fifty cents per day per  
37 prisoner, subject to appropriations, but not less than the amount appropriated in the previous  
38 fiscal year.

39 4. Any amount chargeable to the state under this section shall be subject to state  
40 appropriations designated for such purpose.

301.4010. 1. Notwithstanding any other provision of law, any member of the  
2 National Wild Turkey Federation, after an annual payment of an emblem-use fee to the  
3 National Wild Turkey Federation, may receive personalized speciality license plates for  
4 any vehicle the member owns, either solely or jointly, other than an apportioned motor  
5 vehicle or a commercial motor vehicle licensed in excess of eighteen thousand pounds gross  
6 weight. The National Wild Turkey Federation hereby authorizes the use of its official  
7 emblem to be affixed on multi-year personalized speciality license plates as provided in this  
8 section. Any contribution to the National Wild Turkey Federation derived from this  
9 section, except reasonable administrative costs, shall be used solely for the purposes of the  
10 National Wild Turkey Federation. Any member of the National Wild Turkey Federation  
11 may annually apply for the use of the emblem.

12 2. Upon annual application and payment of a fifteen dollar emblem-use  
13 contribution to the National Wild Turkey Federation, the National Wild Turkey  
14 Federation shall issue to the vehicle owner, without further charge, an emblem-use  
15 authorization statement, which shall be presented by the vehicle owner to the director of  
16 revenue at the time of registration. Upon presentation of the annual emblem-use  
17 authorization statement and payment of a fifteen-dollar-fee in addition to the regular

18 registration fees, and presentation of any documents which may be required by law, the  
19 director of revenue shall issue to the vehicle owner a personalized speciality license plate  
20 which shall bear the emblem of the National Wild Turkey Federation. Such license plates  
21 shall be made with fully reflective material with a common color scheme and design, shall  
22 be clearly visible at night, and shall be aesthetically attractive, and prescribed by section  
23 301.130. In addition, upon each set of license plates shall be inscribed, in lieu of the words  
24 "SHOW-ME STATE", the words "National Wild Turkey Federation". Notwithstanding  
25 the provisions of section 301.144, no additional fee shall be charged for the personalized  
26 specialty plates issued under this section.

27       3. A vehicle owner who was previously issued a plate with the National Wild  
28 Turkey Federation's emblem authorized by this section, but who does not provide an  
29 emblem-use authorization statement at a subsequent time of registration, shall be issued  
30 a new plate which does not bear the National Wild Turkey Federation's emblem, as  
31 otherwise provided by law. The director of revenue shall make necessary rules and  
32 regulations for the enforcement of this section, and shall design all necessary forms  
33 required by this section.

34       4. Prior to the issuance of a National Wild Turkey Federation speciality plate  
35 authorized under this section, the department of revenue must be in receipt of an  
36 application, as prescribed by the director, which shall be accompanied by a list of at least  
37 two hundred potential applicants who plan to purchase the speciality plate, the proposed  
38 art design for the specialty license plate, and an application fee, not to exceed five thousand  
39 dollars, to defray the department's cost for issuing, developing, and programming the  
40 implementation of the specialty plate. Once the plate design is approved, the director of  
41 revenue shall not authorize the manufacture of the material to produce such personalized  
42 specialty license plates with the individual seal, logo, or emblem until such time as the  
43 director has received two hundred applications, the fifteen dollar specialty plate fee per  
44 application, and emblem-use statements, if applicable, and other required documents or  
45 fees for such plates.

301.4015. As used in sections 301.4015 to 301.4029, the following terms shall mean:

- 2       (1) "Motorcycle", a motor vehicle operated on two wheels;
- 3       (2) "Nonresident", a resident of a state or country other than the state of Missouri;
- 4       (3) "Off-highway vehicle", an all-terrain vehicle, as defined in section 301.010, or  
5 a recreational off-highway vehicle, as defined in section 301.010;
- 6       (4) "Off-highway vehicle user permit", a permit issued by the department of  
7 natural resources to a nonresident which gives authorization for the permitted off-highway

8 vehicle to be operated in Missouri and as indicated by a printed user permit issued by that  
9 department.

301.4016. Notwithstanding the provisions of section 301.190 or any other law, when  
2 an application is made for an original Missouri certificate of ownership for an all-terrain  
3 vehicle, as defined in section 301.010, or a recreational off-highway vehicle, as defined in  
4 section 301.010, which has not been issued a prior Missouri certificate of ownership, the  
5 application shall be accompanied by an affidavit submitted by the owner explaining how  
6 the all-terrain vehicle or recreational off-highway vehicle was acquired, an inspection  
7 performed by law enforcement verifying the all-terrain vehicle or recreational off-highway  
8 vehicle has not been reported stolen in the national crime information center and any  
9 appropriate statewide law enforcement computer, and a photocopy of the bill of sale  
10 establishing ownership of such vehicle.

301.4017. 1. A nonresident wishing to operate an off-highway vehicle, other than  
2 an off-highway vehicle owned by a resident, in Missouri shall either purchase a Missouri  
3 off-highway user permit for that off-highway vehicle from the department of natural  
4 resources or the department's designee and carry the user permit on his or her person, or  
5 have displayed a valid highway license for such off-highway vehicle.

6 2. Beginning January 1, 2011, each nonresident owner of an off-highway vehicle  
7 not licensed for highway use shall annually apply for and purchase a Missouri off-highway  
8 vehicle user permit from the department of natural resources or the department's designee.  
9 The application shall state the name and address of the owner, the name of the applicant,  
10 and the make and model of the off-highway vehicle.

11 3. An off-highway vehicle user permit is not required for the following:

12 (1) Off-highway vehicles owned and operated by the United States, another state  
13 or a political subdivision thereof;

14 (2) Motorcycles, whether licensed or unlicensed; and

15 (3) Off-highway vehicles participating in officially sanctioned race events.

301.4019. 1. The nonresident owner of an off-highway vehicle which will be  
2 operated in Missouri under section 301.4017 shall upon filing of a complete application pay  
3 to the department of natural resources or the department's designee an annual user permit  
4 fee of twenty dollars. Such permits shall be available for purchase on the department of  
5 natural resources' webpage and sold by the department of natural resources or its designee  
6 at the point of entry to parks containing trails and areas designated for off-highway vehicle  
7 use.

8           **2. Permit fees collected by the department of natural resources or the department's**  
9 **designee under this section shall be deposited by the director in the state treasury to the**  
10 **credit of the off-highway vehicle user permit fund.**

**301.4021. Upon receipt of user permit fees imposed under section 301.4019, the**  
2 **department of natural resources shall issue a printed user permit which shall be carried**  
3 **by the person operating the off-highway vehicle at all times.**

**301.4023. In the event of loss, mutilation, or destruction of any user permit, the**  
2 **nonresident owner of an off-highway vehicle may obtain a duplicate user permit from the**  
3 **department of natural resources upon filing an affidavit explaining the loss, mutilation, or**  
4 **destruction of the original user permit and paying a replacement fee of eight dollars. Eight**  
5 **dollars of each replacement fee collected under this section shall be deposited in the fund**  
6 **created under section 301.4029.**

**301.4025. Each user permit issued under sections 301.4015 to 301.4029 shall expire**  
2 **on December thirty-first of the registration year.**

**301.4027. 1. Any violation of the provisions of sections 301.4015 to 301.4029 shall**  
2 **be an infraction. An arrest or service of summons for violations of the provisions of**  
3 **sections 301.4015 to 301.4029, and section 577.065 or any other provision of this chapter,**  
4 **chapter 304 or 307, as such provisions relate to off-highway vehicles, may be made by the**  
5 **duly authorized law enforcement officer of any political subdivision of the state, the**  
6 **highway patrol, the state water patrol and state park rangers.**

7           **2. Violations of the provisions of sections 301.4015 to 301.4029, and section 577.065**  
8 **or any other provision of this chapter, chapter 304 or 307, as such provisions relate to**  
9 **off-highway vehicles, or any rule or order hereunder, may be referred to the proper**  
10 **prosecuting attorney or circuit attorney who may, with or without such reference, institute**  
11 **appropriate proceedings.**

12          **3. Nothing in sections 301.4015 to 301.4029, and section 577.065 or any other**  
13 **provision of this chapter, chapter 304 or 307, as such provisions relate to off-highway**  
14 **vehicles, limits the power of the state to punish any person for any conduct which**  
15 **constitutes a crime by statute or at common law.**

**301.4029. 1. There is hereby created in the state treasury the "Off-Highway**  
2 **Vehicle User Permit Fund", which shall consist of all off-highway vehicle user fees, gifts,**  
3 **donations, transfers, and moneys appropriated by the general assembly, and bequests to**  
4 **the fund. The state treasurer shall be custodian of the fund and may approve**  
5 **disbursements from the fund in accordance with sections 30.170 and 30.180. The fund**  
6 **shall be administered by the department of natural resources in accordance with the**  
7 **provisions of this section unless otherwise specified by the general assembly.**

8           **2. Notwithstanding the provisions of section 33.080, to the contrary, any moneys**  
9 **remaining in the fund at the end of the biennium shall not revert to the credit of the**  
10 **general revenue fund.**

11           **3. The state treasurer shall invest moneys in the fund in the same manner as other**  
12 **funds are invested. Any interest and moneys earned on such investments shall be credited**  
13 **to the fund.**

14           **4. Moneys in the off-highway vehicle user permit fund shall be spent as follows:**

15           **(1) Thirty-five percent for informational and educational programs relating to**  
16 **safety, the environment, and responsible use with respect to off-highway vehicle recreation;**

17           **(2) Sixty-five percent for:**

18           **(a) Costs associated with the designation, construction, maintenance, renovation,**  
19 **or repair of off-highway vehicle routes and trails, and the designation, management, and**  
20 **acquisition of land for access roads, off-highway vehicle recreation facilities, and**  
21 **off-highway vehicle use areas;**

22           **(b) Enforcement of off-highway vehicle laws;**

23           **(c) Off-highway vehicle-related informational and environmental programs,**  
24 **information, signage, maps, and responsible use programs;**

25           **(d) Mitigation of damages to land, revegetation, and the prevention and restoration**  
26 **of damages to natural and cultural resources; and**

27           **(e) Environmental, historical, and cultural clearance or compliance activities.**

28           **5. Moneys in the off-highway vehicle user permit fund shall not be used to**  
29 **construct new off-highway vehicle trails or routes on environmentally or culturally**  
30 **sensitive land unless the appropriate land management agency determines that certain new**  
31 **trail construction would benefit or protect cultural or sensitive sites. For the purposes of**  
32 **this subsection, "environmentally or culturally sensitive land" may include areas of land**  
33 **that are either:**

34           **(1) A national monument;**

35           **(2) An area of critical environmental concern; or**

36           **(3) A National Register eligible archeological or historic place.**

37           **6. The department of natural resources shall promulgate rules setting forth the**  
38 **procedures and methods for implementing the provisions of this section and establish**  
39 **additional criteria for the disbursement of funds under this section. Any rule or portion**  
40 **of a rule, as that term is defined in section 536.010, that is created under the authority**  
41 **delegated in this section shall become effective only if it complies with and is subject to all**  
42 **of the provisions of chapter 536 and, if applicable, section 536.028. This section and**  
43 **chapter 536 are nonseverable and if any of the powers vested with the general assembly**



44 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
45 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority and**  
46 **any rule proposed or adopted after August 28, 2010, shall be invalid and void.**

327.272. 1. **A professional land surveyor shall include** any person who practices in  
2 Missouri as a professional land surveyor who uses the title of "surveyor" alone or in combination  
3 with any other word or words including, but not limited to "registered", "professional" or "land"  
4 indicating or implying that the person is, or holds himself or herself out to be a professional land  
5 surveyor who by word or words, letters, figures, degrees, titles or other descriptions indicates or  
6 implies that the person is a professional land surveyor or is willing or able to practice  
7 professional land surveying or who renders or offers to render, or holds himself or herself out  
8 as willing or able to render, or perform any service or work, the adequate performance of which  
9 involves the special knowledge and application of the principles of **land surveying**,  
10 mathematics, the related physical and applied sciences, and the relevant requirements of law, all  
11 of which are acquired by education, training, experience and examination, that affect real  
12 property rights on, under or above the land and which service or work involves:

13 (1) The **determination, location, relocation, establishment, reestablishment, layout,**  
14 **or retracing** of land boundaries **and positions of the United States Public Land Survey**  
15 **System;**

16 (2) Monumentation of land boundaries, land boundary corners and corners of the United  
17 States Public Land Survey System;

18 (3) The subdivision of land into smaller tracts;

19 (4) **Creating, preparing, or modifying electronic or computerized data relative to**  
20 **the performance of the activities in subdivisions (1) to (3) of this subsection;**

21 (5) Consultation, investigation, evaluation, planning, design and execution of surveys;

22 [(5)] (6) The preparation of any drawings showing the shape, location, dimensions or  
23 area of tracts of land;

24 [(6)] (7) Monumentation of geodetic control and the determination of their horizontal  
25 and vertical positions;

26 [(7)] (8) Establishment of state plane coordinates;

27 [(8)] (9) Topographic surveys and the determination of the horizontal and vertical  
28 location of any physical features on, under or above the land;

29 [(9)] (10) The preparation of plats, maps or other drawings showing elevations and the  
30 locations of improvements and the measurement and preparation of drawings showing existing  
31 improvements after construction;

32 [(10)] (11) Layout of proposed improvements;

33 [(11)] (12) The determination of azimuths by astronomic observations.

34           2. None of the specific duties listed in subdivisions (4) to [(11)] **(12)** of subsection 1 of  
35 this section are exclusive to professional land surveyors unless they affect real property rights.  
36 For the purposes of this section, the term "real property rights" means a recordable interest in real  
37 estate as it affects the location of land boundary lines.

38           3. Nothing in this section shall be construed to preclude the practice of architecture or  
39 professional engineering as provided in sections 327.091 and 327.181.

40           4. Nothing in this section shall be construed to prohibit the subdivision of land pursuant  
41 to section 137.185, RSMo.

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

2           **(1) "Large water public utility", a public utility that regularly provides water**  
3 **service or sewer service to more than eight thousand customer connections and that**  
4 **provides safe and adequate service but shall not include a sewer district established under**  
5 **section 30(a), article VI of the Missouri Constitution, sewer districts established under the**  
6 **provisions of chapter 204, 249, or 250, public water supply districts established under the**  
7 **provisions of chapter 247, or municipalities that own water or sewer systems;**

8           **(2) "Small water utility", a public utility that regularly provides water service or**  
9 **sewer service to eight thousand or fewer customer connections; a water district established**  
10 **under the provisions of chapter 247 that regularly provides water or sewer service to eight**  
11 **thousand or fewer customer connections; a sewer district established under the provisions**  
12 **of chapter 204, 249, or 250 that regularly provides sewer service to eight thousand or fewer**  
13 **customer connections; or a water system or sewer system owned by a municipality that**  
14 **regularly provides water service or sewer service to eight thousand or fewer customer**  
15 **connections; and all other entities that regularly provide water service or sewer service to**  
16 **eight thousand or fewer customer connections.**

17           **2. Whenever a small water utility determines to sell or otherwise dispose of its**  
18 **water system or sewer system to a large water public utility, the small water utility may by**  
19 **ordinance, resolution, or appropriate board action authorize the appraisal of the water**  
20 **system or sewer system and designate the time that the appraisal is due. Any sale of a**  
21 **water system to a large water public utility shall include resolution of any compliance**  
22 **issues and obtaining a new permit. Any sale of a sewer system to a large water public**  
23 **utility shall include transfer of any state permit authorizing the system held by the small**  
24 **water utility to the large water public utility. After the sale, the acquiring large water**  
25 **public utility shall continue providing service to all customers that were served by the small**  
26 **water utility at the time of the sale.**

27           **3. (1) The appraisal shall be performed by three appraisers. One appraiser shall**  
28 **be appointed by the small water utility, one appraiser shall be appointed by the large water**

29 public utility, and the third appraiser shall be appointed by the two appraisers so  
30 appointed. Each of the appraisers shall be a disinterested person who is certified general  
31 appraisers under chapter 339.

32 (2) The appraisers shall:

33 (a) Jointly prepare an appraisal of the fair market value of the water system and/or  
34 sewer system. The determination of fair market value shall be in accordance with Missouri  
35 law and with the Uniform Standards of Professional Appraisal Practice; and

36 (b) Return their appraisal, in writing, to the small water utility and large water  
37 public utility within the time fixed by the ordinance or resolution authorizing the  
38 appraisal.

39 (3) If all three appraisers cannot agree as to the appraised value, the appraisal,  
40 when signed by two of the appraisers, constitutes a good and valid appraisal.

41 4. After the return of the appraisal by the appraisers, either the small water utility  
42 or the large water public utility may decline to proceed with the sale or disposition of the  
43 water system or sewer system. If the small water utility is a municipality required to  
44 submit the proposed sale or disposition to public vote, the vote shall be conducted as  
45 required by law.

46 5. (1) The lesser of the purchase price or the appraised value, together with the  
47 reasonable and prudent transaction, closing, and transition costs incurred by the large  
48 water public utility, shall constitute the ratemaking rate base for the small water utility as  
49 acquired by the acquiring large water public utility; provided, however, that if the small  
50 water utility is a public utility subject to chapter 386 and the small water utility completed  
51 a rate case prior to the acquisition, the public service commission may select as the  
52 ratemaking rate base for the small water utility as acquired by the acquiring large water  
53 public utility a ratemaking rate base in between:

54 (a) The lesser of the purchase price and the appraised value, together with the  
55 reasonable and prudent transaction, closing, and transition costs incurred by the large  
56 water public utility unless such transaction, closing, and transition costs are elsewhere  
57 recoverable in rates; and

58 (b) The ratemaking rate base of the small water utility as ordered by the public  
59 service commission in the small water utility's last previous rate case as adjusted by  
60 improvements and depreciation reserve since the previous rate case together with the  
61 transaction, closing, and transition costs incurred by the large water public utility unless  
62 such transaction, closing, and transition costs are elsewhere recoverable in rates. If the  
63 small water utility and large water public utility proceed with the sale, any past due fees  
64 due to the state from the small water utility or its customers under chapter 640 or 644 shall

65 be paid prior to the sale or the liability for such past due fees becomes the responsibility  
66 of the large water public utility. Such fees shall not be included in the large water public  
67 utility's rate base.

68 (2) The public service commission shall issue its decision establishing the  
69 ratemaking rate base of the small water utility in its order approving the acquisition.

70 6. This section is intended for the specific and unique purpose of facilitating the  
71 acquisition of small water utilities by large water public utilities and shall be exclusively  
72 applied to large water public utilities seeking to acquire small water utilities. This section  
73 is not intended to apply beyond its specific purpose and shall not be construed in any  
74 manner to apply to electric corporations, natural gas corporations, or any other utility  
75 regulated by the public service commission.

516.098. [1.] Except where fraud is involved, no action to recover damages for an error  
2 or omission in the survey of land, nor any action for contribution or indemnity for damages  
3 sustained on account of an error or omission may be brought against any person performing the  
4 survey [more than five years after the discovery of the error or omission] **ten years from the**  
5 **completion of the survey.**

6 [2. This section shall become effective January 1, 1990.]

537.620. Notwithstanding any direct or implied prohibitions in chapter 375, RSMo, 377,  
2 RSMo, or 379, RSMo, any three or more political subdivisions of this state may form a business  
3 entity for the purpose of providing liability and all other insurance, including insurance for  
4 elderly or low-income housing in which the political subdivision has an insurable interest, for  
5 any of the subdivisions upon the assessment plan as provided in sections 537.600 to 537.650.  
6 Any public governmental body or quasi-public governmental body, as defined in section  
7 610.010, RSMo, and any political subdivision of this state or any other state may join this entity  
8 and use public funds to pay any necessary assessments. Except for being subject to the  
9 regulation of the director of the department of insurance, financial institutions and professional  
10 registration under sections 375.930 to 375.948, RSMo, sections 375.1000 to 375.1018, RSMo,  
11 and sections 537.600 to 537.650, any such business entity shall not be deemed to be an insurance  
12 company or insurer under the laws of this state, and the coverage provided by such entity and the  
13 administration of such entity shall not be deemed to constitute the transaction of an insurance  
14 business. **Risk coverages procured under this section shall not be deemed to constitute a**  
15 **contract, purchase, or expenditure of public funds for which a public governmental body,**  
16 **quasi-public governmental body, or political subdivision is required to solicit competitive**  
17 **bids.**

644.036. 1. No standard, rule or regulation or any amendment or repeal thereof shall be  
2 adopted except after a public hearing to be held after thirty days' prior notice by advertisement

3 of the date, time and place of the hearing and opportunity given to the public to be heard. Notice  
4 of the hearings and copies of the proposed standard, rule or regulation or any amendment or  
5 repeal thereof shall also be given by regular mail, at least thirty days prior to the scheduled date  
6 of the hearing, to any person who has registered with the director for the purpose of receiving  
7 notice of such public hearings in accordance with the procedures prescribed by the commission  
8 at least forty-five days prior to the scheduled date of the hearing. However, this provision shall  
9 not preclude necessary changes during this thirty-day period.

10 2. At the hearing, opportunity to be heard by the commission with respect to the subject  
11 thereof shall be afforded any interested person upon written request to the commission, addressed  
12 to the director, not later than seven days prior to the hearing, and may be afforded to other  
13 persons if convenient. In addition, any interested persons, whether or not heard, may submit,  
14 within seven days subsequent to the hearings, a written statement of their views. The  
15 commission may solicit the views, in writing, of persons who may be affected by, or interested  
16 in, proposed rules and regulations, or standards. Any person heard or represented at the hearing  
17 or making written request for notice shall be given written notice of the action of the commission  
18 with respect to the subject thereof.

19 3. Any standard, rule or regulation or amendment or repeal thereof shall not be deemed  
20 adopted or in force and effect until it has been approved in writing by at least four members of  
21 the commission. A standard, rule or regulation or an amendment or repeal thereof shall not  
22 become effective until a certified copy thereof has been filed with the secretary of state as  
23 provided in chapter 536, RSMo.

24 4. Unless prohibited by any federal water pollution control act, any standard, rule or  
25 regulation or any amendment or repeal thereof which is adopted by the commission may differ  
26 in its terms and provisions as between particular types and conditions of water quality standards  
27 or of water contaminants, as between particular classes of water contaminant sources, and as  
28 between particular waters of the state.

29 5. Any listing required by Section 303(d) of the federal Clean Water Act, as amended,  
30 33 U.S.C. 1251, et seq., to be sent to the U.S. Environmental Protection Agency for its approval  
31 that will result in any waters of the state being classified as impaired shall be adopted by the  
32 commission after a public hearing, or series of hearings, held in accordance with the following  
33 procedures. The department of natural resources shall publish in at least six regional  
34 newspapers, in advance, a notice by advertisement the availability of a proposed list of impaired  
35 waters of the state and such notice shall include at least ninety days' advance notice of the date,  
36 time, and place of the public hearing and opportunity given to the public to be heard. Notice of  
37 the hearings and copies of the proposed list of impaired waters also shall be posted on the  
38 department of natural resources' website and given by regular mail, at least ninety days prior to

39 the scheduled date of the hearing, to any person who has registered with the director for the  
40 purpose of receiving notice of such public hearings. The proposed list of impaired waters shall  
41 identify the water segment, the uses to be made of such waters, the uses impaired, identify the  
42 pollutants causing or expected to cause violations of the applicable water quality standards, and  
43 provide a summary of the data relied upon to make the preliminary determination.  
44 Contemporaneous with the publication of the notice of public hearing, the department shall make  
45 available on its website all data and information it relied upon to prepare the proposed list of  
46 impaired waters, including a narrative explanation of how the department determined the water  
47 segment was impaired. At any time after the public notice and until seven days after the public  
48 hearing, the department shall accept written comments on the proposed list of impaired waters.  
49 After the public hearing and after all written comments have been submitted, the department  
50 shall prepare a written response to all comments and a revised list of impaired waters. The  
51 commission shall adopt a list of impaired waters in a public meeting during which the public  
52 shall be afforded an opportunity to respond to the department's written response to comments and  
53 revised list of impaired waters.

54

55 Notice of the meeting shall include the date, time, and place of the public meeting and shall  
56 provide notice that the commission will give interested persons the opportunity to respond to the  
57 department's revised list of impaired waters and written responses to comments. At its  
58 discretion, the commission may extend public comment periods or hold additional public  
59 hearings on the proposed and revised lists of impaired waters. The commission shall not vote  
60 to add to the list of impaired waters any waters not recommended by the department in the  
61 proposed or revised lists of impaired waters without granting the public at least thirty additional  
62 days to comment on the proposed addition. The list of impaired waters adopted by the  
63 commission shall not be deemed to be a rule as defined by section 536.010, RSMo. The listing  
64 of any water segment on the list of impaired waters adopted by the commission shall be subject  
65 to judicial review by any adversely affected party under section 536.150, RSMo. The provisions  
66 in this subsection shall expire on August 28, [2010] **2012**.

644.054. 1. Fees imposed in sections 644.052 and 644.053 shall, except for those fees  
2 imposed pursuant to subsection 4 and subsections 6 to 13 of section 644.052, become effective  
3 October 1, 1990, and shall expire December 31, [2010] **2012**. Fees imposed pursuant to  
4 subsection 4 and subsections 6 to 13 of section 644.052 shall become effective August 28, 2000,  
5 and shall expire on December 31, [2010] **2012**. The clean water commission shall promulgate  
6 rules and regulations on the procedures for billing and collection. All sums received through the  
7 payment of fees shall be placed in the state treasury and credited to an appropriate subaccount  
8 of the natural resources protection fund created in section 640.220, RSMo. Moneys in the

9 subaccount shall be expended, upon appropriation, solely for the administration of sections  
10 644.006 to 644.141. Fees collected pursuant to subsection 10 of section 644.052 by a city, a  
11 public sewer district, a public water district or other publicly owned treatment works are state  
12 fees. Five percent of the fee revenue collected shall be retained by the city, public sewer district,  
13 public water district or other publicly owned treatment works as reimbursement of billing and  
14 collection expenses.

15 2. The commission may grant a variance pursuant to section 644.061 to reduce fees  
16 collected pursuant to section 644.052 for facilities that adopt systems or technologies that reduce  
17 the discharge of water contaminants substantially below the levels required by commission rules.

18 3. Fees imposed in subsections 2 to 6 of section 644.052 shall be due on the date of  
19 application and on each anniversary date of permit issuance thereafter until the permit is  
20 terminated.

21 [4. There shall be convened a joint committee appointed by the president pro tem of the  
22 senate and the speaker of the house of representatives to consider proposals for restructuring the  
23 fees imposed in sections 644.052 and 644.053. The committee shall review storm water  
24 programs, the state's implementation of the federal clean water program, storm water, and related  
25 state clean water responsibilities, and evaluate the costs to the state for maintaining the programs.  
26 The committee shall prepare and submit a report, including recommendations on funding the  
27 state clean water program, and storm water programs, to the governor, the house of  
28 representatives, and the senate no later than December 31, 2008.]

**Section 1. 1. The governor is hereby authorized and empowered to sell, transfer,  
2 grant and convey all interest in the following described real property owned by the state  
3 in St. Francois County to the City of Farmington, to wit:**

4 **A tract of land located in the City of Farmington, County of St. Francois and**  
5 **the state of Missouri, lying in a part of Lots 76, 77, and 80 of F.W. Rohland**  
6 **Subdivision of United States Survey 2969, a Subdivision files for record in**  
7 **Deed Book F at Page 441 of the Land records of St. Francois County,**  
8 **Missouri, described as follows, to-wit:**

9  
10 **Commencing at a found No. 5 rebar marking the Northwest corner of Lot**  
11 **62 of said F.W. Rohland Subdivision; thence South 36°46'10" West 1905.10'**  
12 **to a found right-of-way marker on the South right-of-way of Columbia**  
13 **Street (Missouri Highway 221) and the Northwest corner of the United**  
14 **States Army Reserve Center, the POINT OF BEGINNING of the tract**  
15 **herein described: thence along the West line of said Army Reserve Center**  
16 **South 24°38'52" East 498.03' to a found No. 5 rebar marking the Southwest**  
17 **corner of said Army Reserve Center; thence South 16°01'44" West 238.03'**  
18 **to a point, thence South 25°42'29" West 2024.68' to a point; thence North**  
19 **81°56'11" West 30.03' to a point on the East right-of-way of U.S. Highway**

20       **67; thence along said East right-of-way of said Highway 67 North 03°47'30"**  
21       **East 36.31' to a point; thence continuing along said East right-of-way North**  
22       **14°42'22" East 131.51' to a point; thence continuing along said East right-**  
23       **of-way 03°26'38" West 201.66' to a found right-of-way marker; thence**  
24       **continuing along said East right-of-way North 03°45'45" East 952.18' to a**  
25       **point; thence continuing along said East right-of-way North 12°19'49" East**  
26       **961.53' to a found right-of-way marker on the East right-of-way of U.S.**  
27       **Highway 72 and the South right-of-way of Columbia Street (Missouri**  
28       **Highway 221); thence along said South right-of-way North 40°51'00" East**  
29       **127.36' to a found right-of-way marker; thence continuing along said South**  
30       **right-of-way North 59°52'29" East 300.57' to the point of beginning.**  
31       **Containing 23.96 acres, more or less. Being part of Deed Book 343 at Page**  
32       **441.**

33

34       **2. Consideration for the conveyance shall be as negotiated between the parties.**

35       **3. The attorney general shall approve as to form the instrument of conveyance.**

✓