

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 808**  
**95TH GENERAL ASSEMBLY**

4021L.03C

D. ADAM CRUMBLISS, Chief Clerk

---

**AN ACT**

To repeal sections 48.020, 67.1000, 67.1360, 67.2000, 94.510, 94.550, 94.577, 473.739, and 473.742, RSMo, and to enact in lieu thereof eleven new sections relating to political subdivisions, with an emergency clause for a certain section.

---

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

Section A. Sections 48.020, 67.1000, 67.1360, 67.2000, 94.510, 94.550, 94.577, 2 473.739, and 473.742, RSMo, are repealed and eleven new sections enacted in lieu thereof, to 3 be known as sections 48.020, 67.1000, 67.1360, 67.2000, 94.271, 94.510, 94.550, 94.577, 4 94.832, 473.739, and 473.742, to read as follows:

48.020. **1.** All counties of this state are hereby classified, for the purpose of establishing 2 organization and powers in accordance with the provisions of section 8, article VI, Constitution 3 of Missouri, into four classifications determined as follows:

Classification 1. All counties having an assessed valuation of [six] **nine** hundred million 5 dollars and over shall automatically be in the first classification after that county has maintained 6 such valuation for the time period required by section 48.030; **provided** however[,] that:

7 **(1)** Any county of the second classification which, on August [13, 1988] **28, 2010**, has 8 had an assessed valuation of at least [four] **six** hundred million dollars for at least one year may, 9 by resolution of the governing body of the county, elect to be classified as a county of the first 10 classification after it has maintained such valuation for the period of time required by the 11 provisions of section 48.030;

12 **(2)** Any county of the second classification which, on August **28, 2010**, has had an 13 assessed valuation of at least **six** hundred million dollars for at least five years may, by 14 resolution of the governing body of the county duly adopted prior to December **31, 2010**,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 **elect to remain classified as a county of the second classification until the assessed valuation**  
16 **of the county after 2009 is such as to place it in another classification and it has maintained**  
17 **the necessary valuation for the period of time required by section 48.030.**

18 Classification 2. All counties having an assessed valuation of [four] **six** hundred [fifty]  
19 million dollars and less than the assessed valuation necessary for that county to be in the first  
20 classification shall automatically be in the second classification after that county has maintained  
21 such valuation for the time period required by section 48.030.

22 Classification 3. All counties having an assessed valuation of less than the assessed  
23 valuation necessary for that county to be in the second classification shall automatically be in the  
24 third classification.

25 Classification 4. All counties which have attained the second classification prior to  
26 August 13, 1988, and which would otherwise return to the third classification after August 13,  
27 1988, because of changes in assessed valuation shall remain a county in the second classification  
28 and shall operate under the laws of this state applying to the second classification.

29 **2. The required assessed valuation for each classification under subsection 1 of this**  
30 **section shall be increased annually by an amount equal to the percentage change in the**  
31 **annual average of the Consumer Price Index for All Urban Consumers (CPI-U) or zero,**  
32 **whichever is greater. The state tax commission shall calculate and publish this amount so**  
33 **that it is available to all counties.**

67.1000. 1. The governing body of any county or of any city which is the county seat  
2 of any county or which now or hereafter has a population of more than three thousand five  
3 hundred inhabitants and which has heretofore been authorized by the general assembly, or of any  
4 other city which has a population of more than eighteen thousand and less than forty-five  
5 thousand inhabitants located in a county of the first classification with a population over two  
6 hundred thousand adjacent to a county of the first classification with a population over nine  
7 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.**

       67.1360. 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 one thousand eight**  
109 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**  
110 **of the first classification with more than one hundred thirty-five thousand four hundred**  
111 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

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

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

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

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 any county of the  
4 first classification with more than seventy-one thousand three hundred but less than seventy-one  
5 thousand four hundred inhabitants, or any county of the first classification with more than one  
6 hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred  
7 inhabitants, or any county of the first classification with more than eighty-five thousand nine  
8 hundred but less than eighty-six thousand inhabitants, or any county of the second classification  
9 with more than fifty-two thousand six hundred but less than fifty-two thousand seven hundred  
10 inhabitants, or any county of the first classification with more than one hundred four thousand  
11 six hundred but less than one hundred four thousand seven hundred inhabitants, or any county  
12 of the third classification without a township form of government and with more than seventeen  
13 thousand nine hundred but less than eighteen thousand inhabitants, or any county of the first  
14 classification with more than thirty-seven thousand but less than thirty-seven thousand one  
15 hundred inhabitants, or any county of the third classification without a township form of  
16 government and with more than twenty-three thousand five hundred but less than twenty-three  
17 thousand six hundred inhabitants, or any county of the third classification without a township  
18 form of government and with more than nineteen thousand three hundred but less than nineteen  
19 thousand four hundred inhabitants, or any county of the first classification with more than two  
20 hundred forty thousand three hundred but less than two hundred forty thousand four hundred  
21 inhabitants, **or any county of the third classification with a township form of government**  
22 **and with more than eight thousand nine hundred but fewer than nine thousand**  
23 **inhabitants, or any county of the third classification without a township form of**  
24 **government and with more than eighteen thousand nine hundred but fewer than nineteen**

25 **thousand inhabitants, or any county of the third classification with a township form of**  
26 **government and with more than eight thousand but fewer than eight thousand one**  
27 **hundred inhabitants, or any county of the third classification with a township form of**  
28 **government and with more than eleven thousand five hundred but fewer than eleven**  
29 **thousand six hundred inhabitants,** desire to create an exhibition center and recreational facility  
30 district, the property owners shall file a petition with the governing body of each county located  
31 within the boundaries of the proposed district requesting the creation of the district. The district  
32 boundaries may include all or part of the counties described in this section. The petition shall  
33 contain the following information:

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

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

38 (3) The name of the proposed district.

39 3. Upon the filing of a petition pursuant to this section, the governing body of any county  
40 described in this section may, by resolution, approve the creation of a district. Any resolution  
41 to establish such a district shall be adopted by the governing body of each county located within  
42 the proposed district, and shall contain the following information:

43 (1) A description of the boundaries of the proposed district;

44 (2) The time and place of a hearing to be held to consider establishment of the proposed  
45 district;

46 (3) The proposed sales tax rate to be voted on within the proposed district; and

47 (4) The proposed uses for the revenue generated by the new sales tax.

48 4. Whenever a hearing is held as provided by this section, the governing body of each  
49 county located within the proposed district shall:

50 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of  
51 general circulation in each county located within the proposed district, with the first publication  
52 to occur not more than thirty days before the hearing, and the second publication to occur not  
53 more than fifteen days or less than ten days before the hearing;

54 (2) Hear all protests and receive evidence for or against the establishment of the  
55 proposed district; and

56 (3) Rule upon all protests, which determinations shall be final.

57 5. Following the hearing, if the governing body of each county located within the  
58 proposed district decides to establish the proposed district, it shall adopt an order to that effect;  
59 if the governing body of any county located within the proposed district decides to not establish



60 the proposed district, the boundaries of the proposed district shall not include that county. The  
61 order shall contain the following:

62 (1) The description of the boundaries of the district;

63 (2) A statement that an exhibition center and recreational facility district has been  
64 established;

65 (3) The name of the district;

66 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;  
67 and

68 (5) A declaration that the district is a political subdivision of the state.

69 6. A district established pursuant to this section may, at a general, primary, or special  
70 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of  
71 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,  
72 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the  
73 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition  
74 center and recreational facilities. The ballot of submission shall be in substantially the following  
75 form:

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

79 ☐ YES

☐ NO

80

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

83

84 If a majority of the votes cast in the portion of any county that is part of the proposed district  
85 favor the proposal, then the sales tax shall become effective in that portion of the county that is  
86 part of the proposed district on the first day of the first calendar quarter immediately following  
87 the election. If a majority of the votes cast in the portion of a county that is a part of the  
88 proposed district oppose the proposal, then that portion of such county shall not impose the sales  
89 tax authorized in this section until after the county governing body has submitted another such  
90 sales tax proposal and the proposal is approved by a majority of the qualified voters voting  
91 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall  
92 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from  
93 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or  
94 more counties that have contiguous districts approve the sales tax proposal, the districts shall  
95 combine to become one district.

96           7. There is hereby created a board of trustees to administer any district created and the  
97 expenditure of revenue generated pursuant to this section consisting of four individuals to  
98 represent each county approving the district, as provided in this subsection. The governing body  
99 of each county located within the district, upon approval of that county's sales tax proposal, shall  
100 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging  
101 business located within the taxing district, or their designee, at least one shall be an owner of a  
102 lodging facility located within the district, or their designee, and all members shall reside in the  
103 district except that one nonlodging business owner, or their designee, and one lodging facility  
104 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five  
105 years of age and a resident of this state. Of the initial trustees appointed from each county, two  
106 shall hold office for two years, and two shall hold office for four years. Trustees appointed after  
107 expiration of the initial terms shall be appointed to a four-year term by the governing body of the  
108 county the trustee represents, with the initially appointed trustee to remain in office until a  
109 successor is appointed, and shall take office upon being appointed. Each trustee may be  
110 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the  
111 office was originally appointed. The trustees shall not receive compensation for their services,  
112 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and  
113 other officers necessary for its membership. Trustees may be removed if:

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

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

118           8. The board of trustees shall have the following powers, authority, and privileges:

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

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

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

129           (4) To borrow money and incur indebtedness and evidence the same by certificates,  
130 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district  
131 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,

notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property and income of the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property of the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine;

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

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

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

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

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

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

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

9. There is hereby created the "Exhibition Center and Recreational Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section.

168 The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall  
169 be used solely for the purposes authorized in this section. Moneys in the trust fund shall be  
170 considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The  
171 director of revenue shall invest moneys in the trust fund in the same manner as other funds are  
172 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.  
173 All sales taxes collected by the director of revenue pursuant to this section on behalf of the  
174 district, less one percent for the cost of collection which shall be deposited in the state's general  
175 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,  
176 shall be deposited in the trust fund. The director of revenue shall keep accurate records of the  
177 amount of moneys in the trust fund which was collected in the district imposing a sales tax  
178 pursuant to this section, and the records shall be open to the inspection of the officers of each  
179 district and the general public. Not later than the tenth day of each month, the director of  
180 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the  
181 district. The director of revenue may authorize refunds from the amounts in the trust fund and  
182 credited to the district for erroneous payments and overpayments made, and may redeem  
183 dishonored checks and drafts deposited to the credit of the district.

184 10. The sales tax authorized by this section is in addition to all other sales taxes allowed  
185 by law. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo,  
186 apply to the sales tax imposed pursuant to this section.

187 11. Any sales tax imposed pursuant to this section shall not extend past the initial term  
188 approved by the voters unless an extension of the sales tax is submitted to and approved by the  
189 qualified voters in each county in the manner provided in this section. Each extension of the  
190 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the  
191 extension shall be in substantially the following form:

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

195 ☐ YES ☐ NO

196

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

199

200 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the  
201 rate and for the time period approved by the voters. If a sales tax extension is not approved, the  
202 district may submit another sales tax proposal as authorized in this section, but the district shall

203 not submit such a proposal to the voters sooner than twelve months from the date of the last  
204 extension submitted.

205         12. Once the sales tax authorized by this section is abolished or terminated by any  
206 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the  
207 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while  
208 the district has any financing or other obligations outstanding; provided that any new financing,  
209 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation  
210 incurred more than ten years after voter approval of the sales tax provided in this section or more  
211 than ten years after any voter-approved extension thereof shall not cause the extension of the  
212 sales tax provided in this section or cause the final maturity of any financing or other obligations  
213 outstanding to be extended. Any funds in the trust fund which are not needed for current  
214 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)  
215 of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities.  
216 If the district abolishes the sales tax, the district shall notify the director of revenue of the action  
217 at least ninety days before the effective date of the repeal, and the director of revenue may order  
218 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
219 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem  
220 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
221 after the effective date of abolition of the sales tax in the district, the director of revenue shall  
222 remit the balance in the account to the district and close the account of the district. The director  
223 of revenue shall notify the district of each instance of any amount refunded or any check  
224 redeemed from receipts due the district.

225         13. In the event that the district is dissolved or terminated by any means, the governing  
226 bodies of the counties in the district shall appoint a person to act as trustee for the district so  
227 dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and  
228 subscribe an oath to faithfully discharge the duties of the office, and shall give bond with  
229 sufficient security, approved by the governing bodies of the counties, to the use of the dissolved  
230 or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all  
231 powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of  
232 the district, shall pay over to the county treasurer of each county in the district and take receipt  
233 for all remaining moneys in amounts based on the ratio the levy of each county bears to the total  
234 levy for the district in the previous three years or since the establishment of the district,  
235 whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver  
236 to the clerk of the governing body of any county in the district all books, papers, records, and  
237 deeds belonging to the dissolved district.

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

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 **city and such question is approved by a majority of the qualified voters of the city voting**  
26 **on the question.**

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

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

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

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

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

19 question is resubmitted under this section to the qualified voters of the city and such  
20 question is approved by a majority of the qualified voters voting on the question.

21       3. All revenue generated by the tax shall be collected by the city collector of  
22 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.

473.739. 1. Each public administrator in counties of the first classification without a  
2 charter form of government who does not receive at least twenty-five thousand dollars in fees  
3 as otherwise allowed by law shall receive annual compensation of four thousand dollars and each  
4 such public administrator who does not receive at least forty-five thousand dollars in fees may

5 request the county salary commission for an increase in annual compensation and the county  
 6 salary commission may authorize an additional increase in annual compensation not to exceed  
 7 ten thousand dollars.

8         2. Two thousand dollars of the compensation authorized in this section shall be payable  
 9 to the public administrator only if he **or she** has completed at least twenty hours of [classroom]  
 10 instruction each calendar year relating to the operations of the public administrator's office when  
 11 approved by a professional association of the county public administrators of Missouri unless  
 12 exempted from the training by the professional association. The professional association  
 13 approving the program shall provide a certificate of completion to each public administrator who  
 14 completes the training program and shall send a list of certified public administrators to the  
 15 treasurer of each county. Expenses incurred for attending the training session shall be  
 16 reimbursed to the county public administrator in the same manner as other expenses as may be  
 17 appropriated for that purpose.

473.742. 1. Each public administrator in counties of the second, third or fourth  
 2 classification and in the city of St. Louis shall make a determination within thirty days after  
 3 taking office whether such public administrator shall elect to receive a salary as defined herein  
 4 or receive fees as may be allowed by law to executors, administrators and personal  
 5 representatives. The election by the public administrator shall be made in writing to the county  
 6 clerk. Should the public administrator elect to receive a salary, the public administrator's office  
 7 may not then elect to change at any future time to receive fees in lieu of salary.

8         2. If a public administrator elects to be placed on salary, the salary shall be based upon  
 9 the average number of open letters in the two years preceding the term when the salary is elected,  
 10 based upon the following schedule:

11         (1) Zero to five letters: Salary shall be a minimum of seven thousand five hundred  
 12 dollars;

13         (2) Six to fifteen letters: Salary shall be a minimum of fifteen thousand dollars;

14         (3) Sixteen to twenty-five letters: Salary shall be a minimum of twenty thousand dollars;

15         (4) Twenty-six to thirty-nine letters: Salary shall be a minimum of twenty-five thousand  
 16 dollars;

17         (5) Public administrators with forty or more letters shall be considered full-time county  
 18 officials and shall be paid according to the assessed valuation schedule set forth below:

Assessed valuation			Salary
20	\$8,000,000	to 40,999,999	\$29,000
21	\$41,000,000	to 53,999,999	\$30,000
22	\$54,000,000	to 65,999,999	\$32,000
23	\$66,000,000	to 85,999,999	\$34,000

24	\$86,000,000	to	99,999,999	\$36,000
25	\$100,000,000	to	130,999,999	\$38,000
26	\$131,000,000	to	159,999,999	\$40,000
27	\$160,000,000	to	189,999,999	\$41,000
28	\$190,000,000	to	249,999,999	\$41,500
29	\$250,000,000	to	299,999,999	\$43,000
30	\$300,000,000	to	449,999,999	\$45,000
31	\$450,000,000	to	599,999,999	\$47,000
32	\$600,000,000	to	749,999,999	\$49,000
33	\$750,000,000	to	899,999,999	\$51,000
34	\$900,000,000	to	1,049,999,999	\$53,000
35	\$1,050,000,000	to	1,199,999,999	\$55,000
36	\$1,200,000,000	to	1,349,999,999	\$57,000
37	\$1,350,000,000	and over		\$59,000;

38 (6) The public administrator in the city of St. Louis shall receive a salary not less than  
 39 sixty-five thousand dollars;

40 **(7) Two thousand dollars of the compensation authorized in this section shall be**  
 41 **payable to the public administrator only if he or she has completed at least twenty hours**  
 42 **of instruction each calendar year relating to the operations of the public administrator's**  
 43 **office when approved by a professional association of the county public administrators of**  
 44 **Missouri unless exempted from the training by the professional association. The**  
 45 **professional association approving the program shall provide a certificate of completion**  
 46 **to each public administrator who completes the training program and shall send a list of**  
 47 **certified public administrators to the treasurer of each county. Expenses incurred for**  
 48 **attending the training session shall be reimbursed to the county public administrator in the**  
 49 **same manner as other expenses as may be appropriated for that purpose.**

50 3. The initial compensation of the public administrator who elects to be put on salary  
 51 shall be determined by the average number of letters for the two years preceding the term when  
 52 the salary is elected. Salary increases or decreases according to the minimum schedule set forth  
 53 in subsection 1 of this section shall be adjusted only after the number of open letters places the  
 54 workload in a different subdivision for two consecutive years. Minimum salary increases or  
 55 decreases shall only take effect upon a new term of office of the public administrator. The  
 56 number of letters each year shall be determined in accordance with the reporting requirements  
 57 set forth in law.

58 4. All fees collected by a public administrator who elects to be salaried shall be deposited  
 59 in the county treasury or with the treasurer for the city of St. Louis.

60           5. Any public administrator in a county of the first classification without a charter form  
61 of government with a population of less than one hundred thousand inhabitants who elects to  
62 receive fees in lieu of a salary pursuant to this section may elect to join the Missouri local  
63 government employees' retirement system created pursuant to sections 70.600 to 70.755, RSMo.

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

✓