SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 2297

95TH GENERAL ASSEMBLY

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D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 184, RSMo, by adding thereto five new sections relating to the establishment of the Kansas City zoological district.

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

Section A. Chapter 184, RSMo, is amended by adding thereto five new sections, to be known as sections 184.500, 184.503, 184.506, 184.509, and 184.512, to read as follows:

184.500. As used in sections 184.500 to 184.512, unless the context clearly requires otherwise, the following terms mean:

- (1) "Commission", the governing body of the Kansas City zoological district;
- (2) "Eligible county or eligible counties", any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, and any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;
- (3) "District", a political subdivision of this state, to be known as "The Kansas City Zoological District", which shall be created under the provisions of sections 184.500 to 13 184.512 and composed of eligible counties which act to create, or to become a part of, the district in accordance with the provisions of section 184.503;

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- "Organizations", nonprofit and tax exempt social, civic, or community 16 17 organizations and associations that are dedicated to the development, provision, operation, supervision, promotion, or support of zoological activities; 18
 - "Zoological activities", the establishment and maintenance of zoological facilities and related buildings; acquisition and care of species for display and study in a zoological facility; educational and cultural programs relating to zoological matters; artistic, historical, intellectual, or social programs that relate to zoological matters; and such other collateral activities as may be necessary to maintain and carry out other activities provided under sections 184.500 to 184.512;
 - "Zoological facilities", facilities operated or used for participation or engagement in zoological activities.
- 184.503. 1. The governing body of any eligible county may, by resolution, authorize the creation of or participation in a district, and may impose a sales tax on all retail sales made within the eligible county which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding the support of zoological activities within the district. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. Such creation of or 7 participation in such district and the levy of the sales tax may be accomplished individually or on a cooperative basis with another eligible county or other eligible counties for financial support of the district. A petition requesting such creation of or participation in such district and the levy of the sales tax for the purpose of funding the support of zoological activities within the district may also be filed with the governing body, and shall be signed by not less than the number of qualified electors of an eligible county equal to five percent of the number of ballots cast and counted at the last preceding gubernatorial election held in such county. No such resolution adopted or petition presented under this section shall become effective unless the governing body of the eligible county submits to the voters residing within the eligible county at a state general, primary, or special election a proposal to authorize the governing body of the eligible county to create or participate in a district and to impose a tax under this section. The county election official shall give legal notice at least sixty days prior to such general or primary election or special election in at least two newspapers that such proposition or propositions shall be submitted at the next general or primary election or special election held for submission of this proposition. The resolution or proposition shall be printed on the ballot and in the notice of election.
 - 2. The ballot for the proposition in any county shall be in substantially the following form:

| 26 | "Shall a retail sales tax of (insert amount, not to exceed one-quarter of one |
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| 27 | percent) be levied and collected for the benefit of the Kansas City Zoological district, which |
| 28 | shall be created and consist of the county(s) of (insert name of counties), for the |
| 29 | support of zoological activities with the district? |

 \square YES \square NO"

The governing body of the county may place additional language on the ballot to describe the use or allocation of the funds.

- 3. In the event that a majority of the voters voting on such proposition in such county at said election cast votes for the proposition, then the district shall be deemed established and the tax rate for such subdistrict shall be deemed in full force and effect as of the first day of the year following the year of said election and the governing body of such county may proceed with the performance of all things necessary and incidental to participation in the district. The results of the aforesaid election shall be certified by the election officials of such county to the governing body of such county not less than thirty days after the day of election. In the event the proposition shall fail to receive a majority of the votes "FOR", then such proposition shall not be resubmitted at any election held within one year of the date of the election the proposition was rejected. Any such resubmissions of such proposition shall substantially comply with the provisions of sections 184.500 to 184.515.
- 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.
- 5. All sales taxes collected by the director of revenue from the tax authorized by this section on behalf of the district, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Kansas City Zoological District Sales Tax Trust Fund". The moneys in the Kansas City zoological district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money collected and deposited in the trust fund and the records shall be open to the inspection of officers of the district, the counties composing the district, and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the Kansas City zoological district sales tax trust fund during the preceding month to the district.
- 6. The director of revenue may make refunds from the amounts in the Kansas City zoological district sales tax trust fund and credited to the district for erroneous payments

and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district. If the district abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the Kansas City zoological district sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such account. After one year has elapsed after the effective date of abolition of the tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

- 7. Any of the eligible counties composing the Kansas City zoological district may withdraw from the district by adoption of a resolution and approval of the resolution by a majority of the qualified electors of the county, in the same manner provided in this section for creating or becoming a part of the district. The governing body of a withdrawing county shall provide for the sending of formal written notice of withdrawal from the district to the governing body of the other county or each of the other counties comprising the district. Actual withdrawal shall not take effect until ninety days after notice has been sent. A withdrawing county shall not be relieved from any obligation that such county may have assumed or incurred by reason of being a part of the district, including, but not limited to, the retirement of any outstanding bonded indebtedness of the district.
- 184.506. 1. The district shall be governed by the commission, which shall be a body corporate and politic and subdivision of the state and shall be composed of resident electors, as follows:
- (1) One member of the governing body of each eligible county that is a part of the district, who shall be appointed by a majority vote of such county's governing body;
- (2) One member of the Kansas City, Missouri Board of Parks and Recreation, who shall be appointed by a majority vote of such board;
- (3) Five members of the executive committee of Friends of the Zoo, Inc., one of which shall be the executive director with the remaining four members appointed by a majority vote of the executive committee of Friends of the Zoo, Inc.
- 2. The term of each commissioner, initially appointed by a county governing body, shall expire concurrently with such commissioner's tenure as a county officer or three years after the date of appointment as a commissioner, whichever occurs first. The term of each succeeding commissioner shall expire concurrently with such successor

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15 commissioner's tenure as a county officer or four years after the date of appointment as a commissioner, whichever occurs first. The term of the commissioner initially appointed 16 by the Kansas City, Missouri Board of Parks and Recreation shall expire concurrently with 17 such commissioner's tenure as a member of the Kansas City, Missouri Board of Parks and 18 Recreation, or one year after the date of appointment as a commissioner, whichever occurs 20 first. The term of each commissioner succeeding a commissioner appointed by the Kansas 21 City, Missouri Board of Parks and Recreation shall expire concurrently with such 22 successor commissioner's tenure as a member of the Kansas City, Missouri Board of Parks 23 and Recreation or four years after the date of appointment as a commissioner, whichever 24 occurs first. The term of each commissioner initially appointed by the executive committee 25 of Friends of the Zoo, Inc. shall expire concurrently with such successor commissioner's 26 tenure as a member of the executive committee of Friends of the Zoo, Inc. or four years 27 after the date of appointment as a commissioner, whichever occurs first. The term of each 28 commissioner succeeding a commissioner appointed by the executive committee of Friends of the Zoo, Inc. shall expire concurrently with such successor commissioner's tenure as a 29 30 member of the executive committee of Friends of the Zoo, Inc. or four years after the date 31 of appointment as a commissioner, whichever occurs first. The term of the executive director of Friends of the Zoo, Inc. shall not expire but will transfer automatically to the 32 33 current executive director of Friends of the Zoo, Inc. or any interim executive director. 34 Any vacancy occurring in a commissioner position for reasons other than expiration of 35 terms of office shall be filled for the unexpired term by appointment in the same manner that the original appointment was made. Any commissioner may be removed for cause by 36 37 the appointing authority of the commissioner. 38

- 3. The commission shall select annually, from its membership, a chairperson, a vice chairperson, and a treasurer. The treasurer shall be bonded in such amounts as the commission may require.
- 4. The commission may appoint such officers, agents, and employees as it may require for the performance of its duties, and shall determine the qualifications and duties and fix the compensation of such officers, agents, and employees.
- 5. The commission shall fix the time and place at which its meetings shall be held. Meetings shall be held within the district and shall be open to the public. Public notice shall be given of all meetings.
- 6. A majority of the commissioners shall constitute, in the aggregate, a quorum for the transaction of business. No action of the commission shall be binding unless taken at a meeting at which at least a quorum is present, and unless a majority of the commissioners present at such meeting, shall vote in favor thereof. In the event a quorum is present and

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- there is a tie vote on a pending motion, the executive director of the Friends of the Zoo, Inc. shall have the power to break the tie by exercising an additional vote. No action of the commission taken at a meeting thereof shall be binding unless the subject of such action is included in a written agenda for such meeting, the agenda and notice of meeting having been mailed to each commissioner by postage-paid first class mail at least fourteen calendar days prior to the meeting.
 - 7. The commissioners shall be subject to the provisions of the laws of this state, which relate to conflicts of interest, in any zoological activity supported by the district or commission or in any other business transaction of the district or commission. A commissioner shall disclose any conflict of interest in writing to the other commissioners and shall abstain from voting on any matter relating to such facility, organization, or activity or such business transaction, except that the executive director of Friends of the Zoo, Inc. shall not be required to abstain from voting on matters relating to the Kansas City Zoo.
 - 8. Commissioners shall enjoy official immunity under the common law for any action at law or equity, or other legal proceeding against any commissioner relating to any act or omission of the commissioner arising out of his or her performance of duties as a commissioner. If any action at law or equity, or other legal proceeding, shall be brought against any commissioner for any act or omission arising out of the performance of duties as a commissioner, the commissioner shall be indemnified in whole and held harmless by the commission for any judgment or decree entered against the commissioner and, further, shall be defended at the cost of expense of the commission in any such proceeding.
- 184.509. 1. The commission shall adopt a seal and suitable bylaws governing its management and procedure. The commission shall have the power to contract and to be 3 contracted with, and to sue and to be sued. The commission may own and acquire, by gift, purchase, lease, or devise, zoological facilities within the territory of the district. The 5 commission may plan, construct, operate, and maintain and contract for the operation and maintenance of zoological facilities within the territory of the district. The commission 7 may sell, lease, donate, transfer, or otherwise dispose of zoological facilities within the territory of the district. The commission may receive for any of its purposes and functions 8 any contributions or moneys appropriated by counties or cities and may solicit and receive 10 any and all donations, and grants of money, equipment, supplies, materials, and services from any state or the United States or any agency thereof, or from any institution, 11 12 foundation, organization, person, firm, or corporation, and may utilize and dispose of the 13 same.

- 2. At any time following five years from the date of creation of the Kansas City Zoological District, the commission may borrow moneys for the planning, construction, equipping, operation, maintenance, repair, extension, expansion, or improvement of any zoological facility by:
- (1) Issuing notes, bonds or other instruments in writing of the commission in evidence of the sum or sums to be borrowed. No notes, bonds or other instruments in writing shall be issued pursuant to this subsection until the issuance of such notes, bonds or instruments has been submitted to and approved by a majority of the qualified electors of the district voting at an election called and held thereon. Such election shall be called and held in the manner provided by law;
- (2) Issuing refunding notes, bonds or other instruments in writing for the purpose of refunding, extending or unifying the whole or any part of its outstanding indebtedness from time to time, whether evidenced by notes, bonds or other instruments in writing. Such refunding notes, bonds or other instruments in writing shall not exceed in amount the principal of the outstanding indebtedness to be refunded and the accrued interest thereon to the date of such refunding;
- (3) Providing that all notes, bonds and other instruments in writing issued hereunder shall or may be payable, both as to principal and interest, from sales tax revenues authorized under this compact and disbursed to the district by counties comprising the district, admissions and other revenues collected from the use of any zoological facility or facilities constructed hereunder, or from any other resources of the commission, and further may be secured by a mortgage or deed of trust upon any property interest of the commission; and
- (4) Prescribing the details of all notes, bonds or other instruments in writing, and of the issuance and sale thereof. The commission shall have the power to enter into covenants with the holders of such notes, bonds or other instruments in writing, not inconsistent with the powers granted herein, without further legislative authority.
- 3. Upon receipt of recommendations from the Friends of the Zoo, Inc., the commission may provide donations, contributions, and grants or other support, financial or otherwise for, or in aid of, zoological activities in counties that are part of the district. In determining whether to provide any such support the commission shall consider the following factors:
- (1) The commission's primary purpose is to support the maintenance and operation of the Kansas City Zoo through donations, contributions, grants, and other financial support;
 - (2) The economic impact upon the district;

- 50 (3) The benefit to citizens of the district and to the general public;
- 51 (4) The contribution to the quality of life and popular image of the district;
 - (5) The breadth of popular appeal within and outside the district; and
- 53 (6) Any other factor deemed appropriate by the commission.
 - 4. The commission may provide for actual and necessary expenses of commissioners and members of Friends of the Zoo, Inc. incurred in the performance of their official duties.
 - 5. The commission shall cause to be prepared annually a report on the operations and transactions conducted by the commission during the preceding year. The report shall be submitted to the governing bodies of the counties comprising the district, to the governing body of each county that appoints a commissioner, to the Kansas City, Missouri Board of Parks and Recreation, and to the executive board of Friends of the Zoo, Inc. The commission shall publish the annual report in the official county newspaper of each of the counties comprising the district.
 - 6. The commission has the power to perform all other necessary and incidental functions and duties and to exercise all other necessary and appropriate powers not inconsistent with the constitution or laws of this state to effectuate the same.
 - 7. Nothing in this section shall be construed as granting the commission authority or power to manage the Kansas City Zoo or to retain title to, or control over, the lands occupied by the Kansas City Zoo.
 - 184.512. 1. The moneys necessary to finance administrative operations of the Kansas City zoological district for the first six months after its creation shall be appropriated to the commission by the counties comprising the district. Thereafter, the moneys necessary to finance the operation of the Kansas City zoological district shall be taken from the Kansas City zoological district sales tax fund, established under the provisions of section 184.503.
 - 2. The commission shall not incur any indebtedness or obligation of any kind, nor shall the commission pledge the credit of either or any of the counties comprising the district, except as authorized in section 184.509. The budget of the district shall be prepared, adopted, and published as provided by law for other political subdivisions of this state.
- 3. This commission shall keep accurate accounts of all receipts and disbursements.
 The receipts and disbursements of the commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become a part of the annual report of the commission.

- 4. The accounts of the commission shall be open at any reasonable time for
- 17 inspection by duly authorized representatives of the counties comprising the district, the
- 18 cities that appoint a commissioner, the executive committee of Friends of the Zoo, Inc., and
- 19 other persons authorized by the commission.

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