

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 117**  
**96TH GENERAL ASSEMBLY**

0835L.05C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.028, 32.087, 66.620, 67.1303, 105.716, 136.055, 137.082, 144.032, 144.083, and 168.071, RSMo, and to enact in lieu thereof thirty-five new sections relating to collection of taxes, with a penalty provision and an emergency clause for certain sections.

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

Section A. Sections 32.028, 32.087, 66.620, 67.1303, 105.716, 136.055, 137.082, 144.032, 144.083, and 168.071, RSMo, are repealed and thirty-five new sections enacted in lieu thereof, to be known as sections 32.028, 32.058, 32.087, 32.088, 32.383, 32.385, 32.410, 32.420, 32.430, 32.440, 32.450, 32.460, 44.035, 66.620, 66.640, 67.1303, 67.2050, 105.716, 136.055, 137.082, 140.910, 144.032, 144.083, 144.810, 168.071, 205.205, 320.400, 320.402, 320.404, 320.406, 320.408, 320.410, 320.412, 320.414, and 320.416, to read as follows:

32.028. 1. There is hereby created a department of revenue in charge of a director appointed by the governor, by and with the advice and consent of the senate. The department shall collect all taxes and fees payable to the state as provided by law, **and may collect, upon referral by a state agency, debts owed to any state agency subject to section 32.420.**

2. The powers, duties and functions of the department of revenue, chapter 32 and others, are transferred by type I transfer to the department of revenue. All powers, duties and function of the collector of revenue are transferred to the director of the department by type I transfer and the position of collector of revenue is abolished.

3. The powers, duties and functions of the state tax commission, chapter 138 and others, are transferred by type III transfer to the department of revenue.

4. All of the powers, duties and functions of the state tax commission relating to administration of the corporation franchise tax, chapter 152, and others, are transferred by type

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.

13 I transfer to the department of revenue; provided, however, that the provision of section 138.430  
14 relating to appeals from decisions of the director of revenue shall apply to these taxes.

15 5. All the powers, duties and functions of the highway reciprocity commission, chapter  
16 301, are transferred by type II transfer to the department of revenue.

**32.058. For all years beginning after January 1, 2012, notwithstanding the certified  
2 mail provisions contained in chapters 32, 140, 142, 143, 144, 147, 148, 149, and 302, the  
3 director of revenue may choose to mail any document by first class mail.**

32.087. 1. Within ten days after the adoption of any ordinance or order in favor of  
2 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing  
3 entity, the governing body or official of such taxing entity shall forward to the director of revenue  
4 by United States registered mail or certified mail a certified copy of the ordinance or order. The  
5 ordinance or order shall reflect the effective date thereof.

6 2. Any local sales tax so adopted shall become effective on the first day of the second  
7 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,  
8 except as provided in subsection 18 of this section.

9 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed  
10 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along  
11 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when  
12 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser  
13 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase  
14 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the  
15 rates, multiplying the combined rate times the amount of the sale.

16 4. The brackets required to be established by the director of revenue under the provisions  
17 of section 144.285 shall be based upon the sum of the combined rate of the state sales tax and  
18 all local sales taxes imposed under the provisions of the local sales tax law.

19 5. The ordinance or order imposing a local sales tax under the local sales tax law shall  
20 impose upon all sellers a tax for the privilege of engaging in the business of selling tangible  
21 personal property or rendering taxable services at retail to the extent and in the manner provided  
22 in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued  
23 pursuant thereto; except that the rate of the tax shall be the sum of the combined rate of the state  
24 sales tax or state highway use tax and all local sales taxes imposed under the provisions of the  
25 local sales tax law.

26 6. On and after the effective date of any local sales tax imposed under the provisions of  
27 the local sales tax law, the director of revenue shall perform all functions incident to the  
28 administration, collection, enforcement, and operation of the tax, and the director of revenue  
29 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes  
30 authorized under the authority of the local sales tax law. **The director shall retain one percent  
31 of the amount of any local sales or use tax collected for cost of collection.** All local sales

32 taxes imposed under the local sales tax law together with all taxes imposed under the sales tax  
33 law of the state of Missouri shall be collected together and reported upon such forms and under  
34 such administrative rules and regulations as may be prescribed by the director of revenue.

35 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
36 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection  
37 of any local sales tax imposed under the local sales tax law except as modified by the local sales  
38 tax law.

39 8. All exemptions granted to agencies of government, organizations, persons and to the  
40 sale of certain articles and items of tangible personal property and taxable services under the  
41 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter  
42 be amended, it being the intent of this general assembly to ensure that the same sales tax  
43 exemptions granted from the state sales tax law also be granted under the local sales tax law, are  
44 hereby made applicable to the imposition and collection of all local sales taxes imposed under  
45 the local sales tax law.

46 9. The same sales tax permit, exemption certificate and retail certificate required by  
47 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
48 satisfy the requirements of the local sales tax law, and no additional permit or exemption  
49 certificate or retail certificate shall be required; except that the director of revenue may prescribe  
50 a form of exemption certificate for an exemption from any local sales tax imposed by the local  
51 sales tax law.

52 10. All discounts allowed the retailer under the provisions of the state sales tax law for  
53 the collection of and for payment of taxes under the provisions of the state sales tax law are  
54 hereby allowed and made applicable to any local sales tax collected under the provisions of the  
55 local sales tax law.

56 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a  
57 violation of the provisions of those sections are hereby made applicable to violations of the  
58 provisions of the local sales tax law.

59 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under  
60 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard  
61 motors, shall be deemed to be consummated at the place of business of the retailer unless the  
62 tangible personal property sold is delivered by the retailer or his agent to an out-of-state  
63 destination. In the event a retailer has more than one place of business in this state which  
64 participates in the sale, the sale shall be deemed to be consummated at the place of business of  
65 the retailer where the initial order for the tangible personal property is taken, even though the  
66 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A  
67 sale by a retailer's agent or employee shall be deemed to be consummated at the place of business  
68 from which he works.

69           (2) For the purposes of any local sales tax imposed by an ordinance or order under the  
70 local sales tax law, all sales of motor vehicles, trailers, boats, and outboard motors shall be  
71 deemed to be consummated at the residence of the purchaser and not at the place of business of  
72 the retailer, or the place of business from which the retailer's agent or employee works.

73           (3) For the purposes of any local tax imposed by an ordinance or under the local sales  
74 tax law on charges for mobile telecommunications services, all taxes of mobile  
75 telecommunications service shall be imposed as provided in the Mobile Telecommunications  
76 Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

77           13. Local sales taxes imposed pursuant to the local sales tax law on the purchase and sale  
78 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the  
79 seller, but shall be collected by the director of revenue at the time application is made for a  
80 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales  
81 tax under the local sales tax law.

82           14. The director of revenue and any of his **or her** deputies, assistants and employees who  
83 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,  
84 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the  
85 director of revenue under the provisions of the local sales tax law shall enter a surety bond or  
86 bonds payable to any and all taxing entities in whose behalf such funds have been collected  
87 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;  
88 but the director of revenue may enter into a blanket bond covering himself **or herself** and all  
89 such deputies, assistants and employees. The cost of any premium for such bonds shall be paid  
90 by the director of revenue from the share of the collections under the sales tax law retained by  
91 the director of revenue for the benefit of the state.

92           15. The director of revenue shall annually report on his **or her** management of each trust  
93 fund which is created under the local sales tax law and administration of each local sales tax  
94 imposed under the local sales tax law. **He or she** shall provide each taxing entity imposing one  
95 or more local sales taxes authorized by the local sales tax law with a detailed accounting of the  
96 source of all funds received by him for the taxing entity. Notwithstanding any other provisions  
97 of law, the state auditor shall annually audit each trust fund. A copy of the director's report and  
98 annual audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

99           16. Within the boundaries of any taxing entity where one or more local sales taxes have  
100 been imposed, if any person is delinquent in the payment of the amount required to be paid by  
101 him **or her** under the local sales tax law or in the event a determination has been made against  
102 him **or her** for taxes and penalty under the local sales tax law, the limitation for bringing suit for  
103 the collection of the delinquent tax and penalty shall be the same as that provided in sections  
104 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against  
105 any person for the collection of delinquent taxes due the state under the state sales tax law, and  
106 where such person is also delinquent in payment of taxes under the local sales tax law, the

107 director of revenue shall notify the taxing entity in the event any person fails or refuses to pay  
108 the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

109 17. Where property is seized by the director of revenue under the provisions of any law  
110 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed  
111 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax  
112 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join  
113 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing  
114 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums  
115 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

116 18. If a local sales tax has been in effect for at least one year under the provisions of the  
117 local sales tax law and voters approve reimposition of the same local sales tax at the same rate  
118 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,  
119 the tax so reimposed shall become effective the first day of the first calendar quarter after the  
120 director receives a certified copy of the ordinance, order or resolution accompanied by a map  
121 clearly showing the boundaries thereof and the results of such election, provided that such  
122 ordinance, order or resolution and all necessary accompanying materials are received by the  
123 director at least thirty days prior to the expiration of such tax. Any administrative cost or  
124 expense incurred by the state as a result of the provisions of this subsection shall be paid by the  
125 city or county reimposing such tax.

2 **32.088. 1. Beginning January 1, 2012, the possession of a statement from the**  
3 **department of revenue stating no tax is due under chapters 142, 143, 144, 147, and 149, and**  
4 **that no fees are due under sections 260.262 or 260.273, shall be a prerequisite to the**  
5 **issuance or renewal of any city or county occupation license or any state license required**  
6 **for conducting any business. The statement of no tax due shall be dated no longer than**  
7 **ninety days before the date of submission for application or renewal of the city or county**  
8 **license.**

9 **2. Beginning January 1, 2012, in lieu of subsection 1 of this section, the director**  
10 **may enter into an agreement with any state agency responsible for issuing any state license**  
11 **for conducting any business requiring the agency to provide the director of revenue with**  
12 **the name and Missouri tax identification number of each applicant for licensure within one**  
13 **month of the date the application is filed or at least one month prior to the anticipated**  
14 **renewal of a licensee's license. If such licensee is delinquent on any taxes under chapters**  
15 **142, 143, 144, 147, and 149, or fees under sections 260.262 or 260.273, the director shall**  
16 **then send notice to each such entity and licensee. In the case of such delinquency or failure**  
17 **to file, the licensee's license shall be suspended within ninety days after notice of such**  
18 **delinquency or failure to file, unless the director of revenue verifies that such delinquency**  
19 **or failure has been remedied or arrangements have been made to achieve such remedy.**  
20 **The director of revenue shall, within ten business days of notification to the governmental**

20 entity issuing the license that the delinquency has been remedied or arrangements have  
21 been made to remedy such delinquency, send written notification to the licensee that the  
22 delinquency has been remedied. Tax liability paid in protest or reasonably founded  
23 disputes with such liability shall be considered paid for the purposes of this section.

32.383. 1. Notwithstanding the provisions of any other law to the contrary, with  
2 respect to taxes administered by the department of revenue and imposed in chapters 143  
3 and 144, an amnesty from the assessment or payment of all penalties, additions to tax, and  
4 interest shall apply with respect to unpaid taxes or taxes due and owing reported and paid  
5 in full from August 1, 2011, to October 31, 2011, regardless of whether previously assessed,  
6 except for penalties, additions to tax, and interest paid before August 1, 2011. The amnesty  
7 shall apply only to state tax liabilities due or due but unpaid on or before December 31,  
8 2010, and shall not extend to any taxpayer who at the time of payment is a party to any  
9 criminal investigations or to any civil or criminal litigation that is pending in any court of  
10 the United States or this state for nonpayment, delinquency, or fraud in relation to any  
11 state tax imposed by this state.

12 2. Upon written application by the taxpayer, on forms prescribed by the director  
13 of revenue, and upon compliance with the provisions of this section, the department of  
14 revenue shall not seek to collect any penalty, addition to tax, or interest that may be  
15 applicable. The department of revenue shall not seek civil or criminal prosecution for any  
16 taxpayer for the taxable period for which the amnesty has been granted, unless subsequent  
17 investigation or audit shows that the taxpayer engaged in fraudulent or criminal conduct  
18 in applying for amnesty.

19 3. Amnesty shall be granted only to those taxpayers who have applied for amnesty  
20 within the period stated in this section, who have filed a tax return for each taxable period  
21 for which amnesty is requested, who have paid the entire balance due within sixty days of  
22 approval by the department of revenue, and who agree to comply with state tax laws for  
23 the next eight years from the date of the agreement. No taxpayer shall be entitled to a  
24 waiver of any penalty, addition to tax, or interest under this section unless full payment of  
25 the tax due is made in accordance with rules established by the director of revenue.

26 4. All taxpayers granted amnesty under this section shall comply with this state's  
27 tax laws for the eight years following the date of the amnesty agreement. If any such  
28 taxpayer fails to comply with all of this state's tax laws at any time during the eight years  
29 following the date of the agreement, all penalties, additions to tax, and interest that were  
30 waived under the amnesty agreement shall become due and owing immediately.

31 5. If a taxpayer elects to participate in the amnesty program established in this  
32 section as evidenced by full payment of the tax due as established by the director of  
33 revenue, that election shall constitute an express and absolute relinquishment of all

34 administrative and judicial rights of appeal. No tax payment received under this section  
35 shall be eligible for refund or credit.

36 6. Nothing in this section shall be interpreted to disallow the department of revenue  
37 to adjust a taxpayer's tax return as a result of any state or federal audit.

38 7. All tax payments received as a result of the amnesty program established in this  
39 section, other than revenues earmarked by the Constitution of Missouri or this state's  
40 statutes, shall be deposited in the state general revenue fund.

41 8. The department may promulgate rules or issue administrative guidelines as are  
42 necessary to implement the provisions of this section. Any rule or portion of a rule, as that  
43 term is defined in section 536.010, that is created under the authority delegated in this  
44 section shall become effective only if it complies with and is subject to all of the provisions  
45 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
46 nonseverable and if any of the powers vested with the general assembly under chapter 536  
47 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
48 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
49 adopted after July 1, 2011, shall be invalid and void.

32.385. 1. The director of revenue and the commissioner of administration may  
2 jointly enter into a reciprocal collection and offset of indebtedness agreement with the  
3 federal government, under which the State will offset from state tax refunds and from  
4 payments otherwise due to vendors and contractors providing goods or services to state  
5 departments, agencies, or other state agencies non-tax debt owed to the federal  
6 government; and the federal government will offset from federal payments to vendors,  
7 contractors, and taxpayers debt owed to the state of Missouri.

8 2. When used in this section, the following words, terms, and phrases are defined  
9 as set forth herein:

10 (1) "Federal official" means a unit or official of the federal government charged  
11 with the collection of non-tax liabilities payable to the federal government under 31 U.S.C.  
12 section 3716.

13 (2) "State agency" means any department, division, board, commission, office, or  
14 other agency of the state of Missouri.

15 (3) "Non-tax liability due the state" means a liability certified to the director of  
16 revenue by a state agency and shall include, but shall not be limited to, fines, fees,  
17 penalties, and other non-tax assessments imposed by or payable to any state agency that  
18 is finally determined to be due and owing.

19 (4) "Person" means an individual, partnership, society, association, joint stock  
20 company, corporation, public corporation, or any public authority, estate, receiver, trustee,  
21 assignee, referee, and any other person acting in a fiduciary or representative capacity  
22 whether appointed by a court or otherwise, and any combination of the foregoing.

23           (5) "Refund" means an amount described as a refund of tax under the provisions  
24 of the state tax law that authorized its payment.

25           (6) "Vendor payment" means any payment, other than a refund, made by the state  
26 to any person or entity, and shall include but shall not be limited to any expense  
27 reimbursement to an employee of the state; but shall not include a person's salary, wages,  
28 or pension.

29           (7) "Offset agreement" is the agreement authorized by this section.

30           3. Under the offset agreement, a federal official may:

31           (1) Certify to the state of Missouri the existence of a person's delinquent non-tax  
32 liability owed by the person to the federal government; and

33           (2) Request that the state of Missouri withhold any refund and vendor payment to  
34 which the person is entitled.

35           (3) Certify and request the state of Missouri to withhold a refund or vendor  
36 payment only if the laws of the United States:

37           (a) Allow the state of Missouri to enter into a reciprocal agreement with the United  
38 States, under which the federal official would be authorized to offset federal payments to  
39 collect delinquent tax and non-tax debts owed to the state; and

40           (b) Provide for the payment of the amount withheld to the state.

41           (4) Retain a portion of the proceeds of any collection setoff as provided under the  
42 setoff agreement.

43           4. Under the offset agreement, a certification by a federal official to the state of  
44 Missouri shall include:

45           (1) the full name of the person and any other names known to be used by the  
46 person;

47           (2) the social security number or federal tax identification number;

48           (3) the amount of the non-tax liability; and

49           (4) a statement that the debt is past due and legally enforceable in the amount  
50 certified.

51           5. If a person for whom a certification is received from a federal official is due a  
52 refund of Missouri tax or a vendor payment, the agreement may provide that the state of  
53 Missouri shall:

54           (1) withhold a refund or vendor payment that is due a person whose name has been  
55 certified by a federal official;

56           (2) in accordance with the provisions of the offset agreement, notify the person of  
57 the amount withheld in satisfaction of a liability certified by a federal official;

58           (3) pay to the federal official the lesser of:

59           (a) the entire refund or vendor payment; or

60           (b) the amount certified; and



61           (4) pay any refund or vendor payment in excess of the certified amount to the  
62 person.

63           6. Under the agreement, the director of revenue shall:

64           (1) certify to a federal official the existence of a person's delinquent tax or non-tax  
65 liability due the state owed by the person to any state agency;

66           (2) request that the federal official withhold any eligible vendor payment to which  
67 the person is entitled; and

68           (3) provide for the payment of the amount withheld to the state.

69           7. A certification by a state agency to the director of revenue and by the director  
70 of revenue to the federal official under the offset agreement shall include:

71           (1) the full name and address of the person and any other names known to be used  
72 by the person;

73           (2) the social security number or tax identification number;

74           (3) the amount of the tax or non-tax liability;

75           (4) a statement that the debt is past due and legally enforceable in the amount  
76 certified; and

77           (5) any other information required by federal statute or regulation applicable to  
78 the collection of the debt by offset of federal payments.

79           8. Any other provisions of law to the contrary notwithstanding, the director of  
80 revenue and the commissioner of administration shall have the authority to enter into  
81 reciprocal agreements with any other state which extends a like comity to this state to set  
82 off offset from state tax refunds and from payments otherwise due to vendors and  
83 contractors providing goods or services to state departments, agencies, or other state  
84 agencies non-tax debt for debts due the other state that extends a like comity to this state.

          32.410. As used in sections 32.410 to 32.460, the following terms shall mean:

2           (1) "Debt", an amount owed to the state directly or through a state agency, on  
3 account of a fee, duty, lease, direct loan, loan insured or guaranteed by the state, rent,  
4 service, sale of real or personal property, overpayment, fine, assessment, penalty,  
5 restitution, damages, interest, tax, bail bond, forfeiture, reimbursement, liability owed, an  
6 assignment, recovery of costs incurred by the state, or any other source of indebtedness to  
7 the state;

8           (2) "Debtor", an individual, a corporation, a partnership, an unincorporated  
9 association, a limited liability company, a trust, an estate, or any other public or private  
10 entity, including a state, local, or federal government, or an Indian tribe, that is liable for  
11 a debt or against whom there is a claim for a debt;

12           (3) "Department", the department of revenue;

13           (4) "State agency", any division, board, commission, office, or other agency of the  
14 state of Missouri, including public community college districts and any state or municipal  
15 court.

          32.420. 1. Notwithstanding any other provision of law to the contrary, all state  
2 agencies may refer to the department for collection debts owed to them. The department  
3 may provide collection services on debts referred to the department by a state agency.

4           2. A referring agency may refer the debt to the department for collection at any  
5 time after a debt becomes delinquent and uncontested and the debtor has no further  
6 administrative appeal of the amount of the debt. Methods and procedures shall be by  
7 agreement between the referring agency and the department.

8           3. The collection procedures and remedies under this chapter are in addition to any  
9 other procedure or remedy available by law. If the state agency's applicable state or  
10 federal law requires the use of a particular remedy or procedure for the collection of a  
11 debt, that particular remedy or procedure shall govern the collection of that debt to the  
12 extent the procedure or remedy is inconsistent with this chapter.

13           4. The state agency shall send notice to the debtor by United States regular mail at  
14 the debtor's last known address at least twenty days before the debt is referred to the  
15 department. The notice shall state the nature and amount of the debt, identify to whom  
16 the debt is owed, and inform the debtor of the remedies available under this chapter or the  
17 state agency's own procedures.

          32.430. 1. Except as hereinafter provided, the department shall have the authority  
2 to use all general remedies afforded creditors of this state in collection of debt as well as  
3 any remedies afforded the state agency referring the debt and to the state in general as a  
4 creditor. The department shall not have authority to prosecute or defend civil actions on  
5 behalf of any other state agency, except as necessary to defend any challenges made to  
6 actions under section 143.902 or section 143.910 for a debt referred by a state agency or  
7 to prosecute an action under subsection 10 of section 140.910.

8           2. In addition to the remedies identified in sections 32.410 to 32.460, the department  
9 may use the collection remedies afforded under section 143.902 and section 143.910 in the  
10 collection of any state debt referred to the department.

11           3. The department may employ department staff and attorneys, and at the  
12 department's discretion, prosecuting attorneys and private collection agencies as  
13 authorized in sections 136.150 and 140.850 in seeking collection of debts referred to the  
14 department by a state agency.

          32.440. 1. The department shall add to the amount of debt referred to the  
2 department by a state agency the cost of collection which shall be ten percent of the total  
3 debt referred by the state agency. The department shall have the same authority to collect

4 the cost of collection as the department has in collecting the debt referred by the state  
5 agency.

6 2. The cost of collection shall only be waived when:

7 (1) Within thirty days after the initial notice to the debtor by the department, the  
8 debtor establishes to the department reasonable cause for the failure to pay the debt prior  
9 to referral of the debt to the department, enters into an agreement satisfactory to the  
10 department to pay the debt in full, and fully abides by the terms of that agreement;

11 (2) A good faith dispute as to the legitimacy or the amount of the debt exists, and  
12 payment is remitted or an agreement satisfactory to the department to pay the debt in full  
13 is entered into within thirty days after resolution of the dispute, and the debtor fully abides  
14 by the terms of that agreement; or

15 (3) Collection costs have been added by the state agency and are included in the  
16 amount of the referred debt.

17 3. If the department collects an amount less than the total due, the payment is  
18 applied proportionally to collection costs and the underlying debt unless the department  
19 has waived this requirement for certain categories of debt. Collection costs collected by the  
20 department under this section shall be deposited in the general revenue fund.

32.450. The department may compromise state debt referred to the department in  
2 accordance with section 32.378 and any agreement with the referring agency.

32.460. The department and state agencies, including the judiciary, are authorized  
2 to exchange information, including the debtor's Social Security number, as is necessary for  
3 the successful collection of the state debt referred. The referring state agency shall follow  
4 all federal and state laws regarding the confidentiality of information and records  
5 regarding the debtor. The confidentiality laws applicable to the particular information  
6 received and kept by each agency shall apply to the employees of the state agency and to  
7 the department when the information has been forwarded to the department.

44.035. The name, address, social security number, as well as any other personal  
2 identifying information that is utilized in a voluntary registry of persons with health-  
3 related ailments created by a public governmental body to assist individuals in case of a  
4 disaster or emergency, shall not be considered a public record under the provisions of  
5 chapter 610. Nothing in this section shall authorize a public governmental body to deny  
6 a lawful request for such name, address, social security number, or other personal  
7 identifying information from a law enforcement agency or any public governmental body  
8 that provides firefighting, medical or other emergency services.

66.620. 1. All county sales taxes collected by the director of revenue under sections  
2 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be  
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as  
4 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created,

5 to be known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust  
6 fund shall not be deemed to be state funds and shall not be commingled with any funds of the  
7 state. The director of revenue shall keep accurate records of the amount of money in the trust  
8 fund which was collected in each county imposing a county sales tax, and the records shall be  
9 open to the inspection of officers of the county and the public. Not later than the tenth day of  
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during  
11 the preceding month to the county which levied the tax; such funds shall be deposited with the  
12 county treasurer of the county and all expenditures of funds arising from the county sales tax  
13 trust fund shall be by an appropriation act to be enacted by the legislative council of the county,  
14 and to the cities, towns and villages located wholly or partly within the county which levied the  
15 tax in the manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and alternate distribution system  
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county  
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,  
19 towns and villages which are located wholly or partly within the county which levied the tax and  
20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day  
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,  
22 group A shall consist of all cities, towns and villages which are located wholly or partly within  
23 the county which levied the tax and which had a city sales tax approved by the voters of such city  
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the  
25 county sales tax. **Notwithstanding provisions of this section to contrary, for the period**  
26 **beginning August 28, 2011, and ending August 28, 2013, group A shall include all portions**  
27 **of any city of the fourth classification with more than four thousand three hundred but**  
28 **fewer than four thousand four hundred inhabitants and located in any county with a**  
29 **charter form of government and with more than one million inhabitants and where such**  
30 **city includes a dormant manufacturing plant that was used for manufacturing or assembly**  
31 **and employed not less than three thousand persons but has ceased such manufacturing and**  
32 **assembly activity.** For the purposes of determining the location of consummation of sales for  
33 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,  
34 town or village shall be the boundary of that city, town or village as it existed on March 19,  
35 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly  
36 within the county which levied the tax and which did not have a city sales tax in effect under the  
37 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax  
38 ordinance, and shall also include all unincorporated areas of the county which levied the tax;  
39 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages  
40 which are located wholly or partly within the county which levied the tax and which did not have  
41 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to  
42 94.550 on the day prior to the effective date of the county sales tax and shall also include all

43 unincorporated areas of the county which levied the tax. **Notwithstanding provisions of this**  
44 **section to contrary, for the period beginning August 28, 2011, and ending August 28, 2013,**  
45 **group B shall not include any portion of any city of the fourth classification with more than**  
46 **four thousand three hundred but fewer than four thousand four hundred inhabitants and**  
47 **located in any county with a charter form of government and with more than one million**  
48 **inhabitants and where such city includes a dormant manufacturing plant that was used for**  
49 **manufacturing or assembly and employed not less than three thousand persons but has**  
50 **ceased such manufacturing and assembly activity.**

51 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and  
52 villages in group A the taxes based on the location in which the sales were deemed consummated  
53 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by  
54 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the  
55 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the  
56 cities, towns and villages and the county in group B as follows: To the county which levied the  
57 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of  
58 the unincorporated areas of the county bears to the total population of group B; and to each city,  
59 town or village in group B located wholly within the taxing county, a percentage of the  
60 distributable revenue equal to the percentage ratio that the population of such city, town or  
61 village bears to the total population of group B; and to each city, town or village located partly  
62 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio  
63 that the population of that part of the city, town or village located within the taxing county bears  
64 to the total population of group B.

65 4. From and after January 1, 1994, the director of revenue shall distribute to the cities,  
66 towns and villages in group A a portion of the taxes based on the location in which the sales were  
67 deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance  
68 with the formula described in this subsection. After deducting the distribution to the cities,  
69 towns and villages in group A, the director of revenue shall distribute funds in the county sales  
70 tax trust fund to the cities, towns and villages and the county in group B as follows: To the  
71 county which levied the tax, ten percent multiplied by the percentage of the population of  
72 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied  
73 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable  
74 revenue equal to the percentage ratio that the population of unincorporated areas of the county  
75 bears to the total population of group B; and to each city, town or village in group B located  
76 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the  
77 percentage ratio that the population of such city, town or village bears to the total population of  
78 group B; and to each city, town or village located partly within the taxing county, a percentage  
79 of the remaining distributable revenue equal to the percentage ratio that the population of that

80 part of the city, town or village located within the taxing county bears to the total population of  
81 group B.

82         5. (1) For purposes of administering the distribution formula of subsection 4 of this  
83 section, the revenues arising each year from sales occurring within each group A city, town or  
84 village shall be distributed as follows: Until such revenues reach the adjusted county average,  
85 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues  
86 reduced by the percentage which is equal to ten percent multiplied by the percentage of the  
87 population of unincorporated county which has been annexed or incorporated after April 1, 1993;  
88 and once revenues exceed the adjusted county average, total revenues shall be shared in  
89 accordance with the redistribution formula as defined in this subsection.

90         (2) For purposes of this subsection, the "adjusted county average" is the per capita  
91 countywide average of all sales tax distributions during the prior calendar year reduced by the  
92 percentage which is equal to ten percent multiplied by the percentage of the population of  
93 unincorporated county which has been annexed or incorporated after April 1, 1993; the  
94 "redistribution formula" is as follows: During 1994, each group A city, town and village shall  
95 receive that portion of the revenues arising from sales occurring within the municipality that  
96 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising  
97 from sales within the municipality multiplied by the percentage which is the sum of ten percent  
98 multiplied by the percentage of the population of unincorporated county which has been annexed  
99 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product  
100 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
101 cumulative per capita sales taxes arising from sales within the municipality less the adjusted  
102 county average. During 1995, each group A city, town and village shall receive that portion of  
103 the revenues arising from sales occurring within the municipality that remains after deducting  
104 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the  
105 municipality multiplied by the percentage which is the sum of ten percent multiplied by the  
106 percentage of the population of unincorporated county which has been annexed or incorporated  
107 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen  
108 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
109 cumulative per capita sales taxes arising from sales within the municipality less the adjusted  
110 county average. From January 1, 1996, until January 1, 2000, each group A city, town and  
111 village shall receive that portion of the revenues arising from sales occurring within the  
112 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax  
113 revenues arising from sales within the municipality multiplied by the percentage which is the  
114 sum of ten percent multiplied by the percentage of the population of unincorporated county  
115 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than  
116 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035  
117 multiplied by the total of cumulative per capita sales taxes arising from sales within the

118 municipality less the adjusted county average. From and after January 1, 2000, the distribution  
119 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,  
120 except that the percentage computed for sales arising within the municipalities shall be not less  
121 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county  
122 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the  
123 adjusted county average by at least twenty-five percent.

124 (3) For purposes of applying the redistribution formula to a municipality which is partly  
125 within the county levying the tax, the distribution shall be calculated alternately for the  
126 municipality as a whole, except that the factor for annexed portion of the county shall not be  
127 applied to the portion of the municipality which is not within the county levying the tax, and for  
128 the portion of the municipality within the county levying the tax. Whichever calculation results  
129 in the larger distribution to the municipality shall be used.

130 (4) Notwithstanding any other provision of this section, the fifty percent of additional  
131 sales taxes as described in section 99.845 arising from economic activities within the area of a  
132 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,  
133 while tax increment financing remains in effect shall be deducted from all calculations of  
134 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be  
135 disregarded in calculating the amounts distributed or distributable to the municipality. Further,  
136 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality  
137 and any other political subdivision which provides for an appropriation of incremental sales tax  
138 revenues to the special allocation fund of a tax increment financing project while tax increment  
139 financing remains in effect shall continue to be in full force and effect and the sales taxes so  
140 appropriated shall be deducted from all calculations of countywide sales taxes, shall be  
141 distributed directly to the municipality involved, and shall be disregarded in calculating the  
142 amounts distributed or distributable to the municipality. In addition, and notwithstanding any  
143 other provision of this chapter to the contrary, economic development funds shall be distributed  
144 in full to the municipality in which the sales producing them were deemed consummated.  
145 Additionally, economic development funds shall be deducted from all calculations of countywide  
146 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the  
147 municipality. As used in this subdivision, the term "economic development funds" means the  
148 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to  
149 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as  
150 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations  
151 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,  
152 1993, between a municipality and another public body. The cumulative amount of economic  
153 development funds allowed under this provision shall not exceed the total amount necessary to  
154 amortize the obligations involved.

6. If the qualified voters of any city, town or village vote to change or alter its boundaries by annexing any unincorporated territory included in group B or if the qualified voters of one or more city, town or village in group A and the qualified voters of one or more city, town or village in group B vote to consolidate, the area annexed or the area consolidated which had been a part of group B shall remain a part of group B after annexation or consolidation. After the effective date of the annexation or consolidation, the annexing or consolidated city, town or village shall receive a percentage of the group B distributable revenue equal to the percentage ratio that the population of the annexed or consolidated area bears to the total population of group B and such annexed area shall not be classified as unincorporated area for determination of the percentage allocable to the county. If the qualified voters of any two or more cities, towns or villages in group A each vote to consolidate such cities, towns or villages, then such consolidated cities, towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630, population shall be as determined by the last federal decennial census or the latest census that determines the total population of the county and all political subdivisions therein. For the purpose of calculating the adjustment based on the percentage of unincorporated county population which is annexed after April 1, 1993, the accumulated percentage immediately before each census shall be used as the new percentage base after such census. After any annexation, incorporation or other municipal boundary change affecting the unincorporated area of the county, the chief elected official of the county shall certify the new population of the unincorporated area of the county and the percentage of the population which has been annexed or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its governing body cease to be a part of group A and become a part of group B. Within ten days after the adoption of the ordinance transferring the city, town or village from one group to the other, the clerk of the transferring city, town or village shall forward to the director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its former group shall cease and as a part of its new group shall begin on the first day of January of the year following notification to the director of revenue, provided such notification is received by the director of revenue on or before the first day of July of the year in which the transferring ordinance is adopted. If such notification is received by the director of revenue after the first day of July of the year in which the transferring ordinance is adopted, then distribution to such city as a part of its former group shall cease and as a part of its new group shall begin the first day of July of the year following such notification to the director of revenue. Once a group A city, town or village becomes a part of group B, such city may not transfer back to group A.

7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of the municipality shall forward to the director of revenue, by registered mail, a certified copy of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly



193 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and  
194 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in  
195 accordance with the provisions of this section on the effective date of the change of the  
196 municipal boundary so that the proper percentage of group B distributable revenue is allocated  
197 to the municipality in proportion to any annexed territory. If any area of the unincorporated  
198 county elects to incorporate subsequent to the effective date of the county sales tax as set forth  
199 in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group  
200 B. The city clerk of such newly incorporated municipality shall forward to the director of  
201 revenue, by registered mail, a certified copy of the incorporation election returns and a map of  
202 the municipality clearly showing the boundaries thereof. The certified copy of the incorporation  
203 election returns shall reflect the effective date of the incorporation. Upon receipt of the  
204 incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be  
205 distributed and allocated in accordance with the provisions of this section on the effective date  
206 of the incorporation.

207         8. The director of revenue may authorize the state treasurer to make refunds from the  
208 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
209 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
210 If any county abolishes the tax, the county shall notify the director of revenue of the action at  
211 least ninety days prior to the effective date of the repeal and the director of revenue may order  
212 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
213 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
214 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
215 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
216 the balance in the account to the county and close the account of that county. The director of  
217 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
218 from receipts due the county.

219         9. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 and  
220 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

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

- 2         (1) "Distressed municipality", any city, town, or village located in any county with  
3 a charter form of government and with more than one million inhabitants and that is in  
4 "Group B" under sections 66.600 to 66.630;
- 5         (2) "Emergency telephone service", a telephone system using a single three-digit  
6 number, "911", for reporting police, fire, medical, or other emergency situations;
- 7         (3) "Peace officer", any peace officer as defined in section 590.010 who is licensed  
8 under chapter 590;
- 9         (4) "POST commission", the police officer standards and training commission  
10 established in chapter 590.

11           **2. Every distressed municipality shall provide at least the following level of**  
12 **municipal services:**

13           **(1) An emergency telephone service;**

14           **(2) Law enforcement twenty-four hours per day, seven days per week by armed**  
15 **peace officers;**

16           **(3) Policies regarding pursuit and the use of force by peace officers;**

17           **(4) Benefits for injured peace officers;**

18           **(5) Construction code enforcement review, directly or by contract with a private**  
19 **or public agency;**

20           **(6) Adequate maintenance of public roads and streets;**

21           **(7) Weekly refuse and recycling collection;**

22           **(8) A balanced annual budget;**

23           **(9) An annual audit of the distressed municipality's finances by a certified public**  
24 **accountant.**

25           **3. If any distressed municipality fails to provide any of the services listed in**  
26 **subsection 2 of this section, the governing body of the county in which it is located may**  
27 **pursue the following remedies together or consecutively in any appropriate court with**  
28 **jurisdiction:**

29           **(1) Petition the court to compel the director of revenue to withhold the distribution**  
30 **of Group B sales tax revenues collected under this chapter on behalf of the noncompliant**  
31 **distressed municipality until the distressed municipality develops and adopts a plan to**  
32 **provide all of the services required under this section;**

33           **(2) Petition the court to authorize the county to administer the Group B sales tax**  
34 **revenues collected under this chapter on behalf of the noncompliant distressed**  
35 **municipality. If the court enters an order authorizing the county to administer the**  
36 **revenues under this subdivision, the director of revenue shall distribute such revenues to**  
37 **the county, and the county shall use such revenues to provide the services required under**  
38 **this section in the distressed municipality.**

67.1303. 1. The governing body of any home rule city with more than one hundred  
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred  
3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than  
4 forty-five thousand nine hundred inhabitants and the governing body of any city within any  
5 county of the first classification with more than one hundred four thousand six hundred but less  
6 than one hundred four thousand seven hundred inhabitants and the governing body of any county  
7 of the third classification without a township form of government and with more than forty  
8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within  
9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or  
10 county which are subject to sales tax under chapter 144. In addition, the governing body of any

11 county of the first classification with more than eighty-five thousand nine hundred but less than  
12 eighty-six thousand inhabitants or the governing body of any home rule city with more than  
13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or  
14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax  
15 under chapter 144. The tax authorized in this section shall not be more than one-half of one  
16 percent. The order or ordinance imposing the tax shall not become effective unless the  
17 governing body of the city or county submits to the voters of the city or county at a state general  
18 or primary election a proposal to authorize the governing body to impose a tax under this section.  
19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and  
20 shall be stated separately from all other charges and taxes.

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

23 Shall ..... (insert the name of the city or county) impose a sales tax at a rate  
24 of ..... (insert rate of percent) percent for economic development purposes?

25 ☐ YES ☐ NO

26

27 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
28 of the question, then the tax shall become effective on the first day of the second calendar quarter  
29 following the calendar quarter in which the election was held. If a majority of the votes cast on  
30 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
31 not become effective unless and until the question is resubmitted under this section to the  
32 qualified voters and such question is approved by a majority of the qualified voters voting on the  
33 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months  
34 from the date of the submission of the last proposal.

35 3. No revenue generated by the tax authorized in this section shall be used for any retail  
36 development project. At least twenty percent of the revenue generated by the tax authorized in  
37 this section shall be used solely for projects directly related to long-term economic development  
38 preparation, including, but not limited to, the following:

39 (1) Acquisition of land;

40 (2) Installation of infrastructure for industrial or business parks;

41 (3) Improvement of water and wastewater treatment capacity;

42 (4) Extension of streets;

43 (5) Providing matching dollars for state or federal grants;

44 (6) Marketing;

45 (7) **Construction and operation of job training and educational facilities;**

46 (8) Providing grants and low-interest loans to companies for job training, equipment  
47 acquisition, site development, and infrastructure. Not more than twenty-five percent of the

48 revenue generated may be used annually for administrative purposes, including staff and facility  
49 costs.

50 4. All revenue generated by the tax shall be deposited in a special trust fund and shall  
51 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
52 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
53 special trust fund which are not needed for current expenditures may be invested by the  
54 governing body in accordance with applicable laws relating to the investment of other city or  
55 county funds.

56 5. Any city or county imposing the tax authorized in this section shall establish an  
57 economic development tax board. The board shall consist of eleven members, to be appointed  
58 as follows:

59 (1) Two members shall be appointed by the school boards whose districts are included  
60 within any economic development plan or area funded by the sales tax authorized in this section.  
61 Such members shall be appointed in any manner agreed upon by the affected districts;

62 (2) One member shall be appointed, in any manner agreed upon by the affected districts,  
63 to represent all other districts levying ad valorem taxes within the area selected for an economic  
64 development project or area funded by the sales tax authorized in this section, excluding  
65 representatives of the governing body of the city or county;

66 (3) One member shall be appointed by the largest public school district in the city or  
67 county;

68 (4) In each city or county, five members shall be appointed by the chief elected officer  
69 of the city or county with the consent of the majority of the governing body of the city or county;

70 (5) In each city, two members shall be appointed by the governing body of the county  
71 in which the city is located. In each county, two members shall be appointed by the governing  
72 body of the county. At the option of the members appointed by a city or county the members  
73 who are appointed by the school boards and other taxing districts may serve on the board for a  
74 term to coincide with the length of time an economic development project, plan, or designation  
75 of an economic development area is considered for approval by the board, or for the definite  
76 terms as provided in this subsection. If the members representing school districts and other  
77 taxing districts are appointed for a term coinciding with the length of time an economic  
78 development project, plan, or area is approved, such term shall terminate upon final approval of  
79 the project, plan, or designation of the area by the governing body of the city or county. If any  
80 school district or other taxing jurisdiction fails to appoint members of the board within thirty  
81 days of receipt of written notice of a proposed economic development plan, economic  
82 development project, or designation of an economic development area, the remaining members  
83 may proceed to exercise the power of the board. Of the members first appointed by the city or  
84 county, three shall be designated to serve for terms of two years, three shall be designated to  
85 serve for a term of three years, and the remaining members shall be designated to serve for a term

86 of four years from the date of such initial appointments. Thereafter, the members appointed by  
87 the city or county shall serve for a term of four years, except that all vacancies shall be filled for  
88 unexpired terms in the same manner as were the original appointments.

89 6. The board, subject to approval of the governing body of the city or county, shall  
90 develop economic development plans, economic development projects, or designations of an  
91 economic development area, and shall hold public hearings and provide notice of any such  
92 hearings. The board shall vote on all proposed economic development plans, economic  
93 development projects, or designations of an economic development area, and amendments  
94 thereto, within thirty days following completion of the hearing on any such plan, project, or  
95 designation, and shall make recommendations to the governing body within ninety days of the  
96 hearing concerning the adoption of or amendment to economic development plans, economic  
97 development projects, or designations of an economic development area.

98 7. The board shall report at least annually to the governing body of the city or county on  
99 the use of the funds provided under this section and on the progress of any plan, project, or  
100 designation adopted under this section.

101 8. The governing body of any city or county that has adopted the sales tax authorized in  
102 this section may submit the question of repeal of the tax to the voters on any date available for  
103 elections for the city or county. The ballot of submission shall be in substantially the following  
104 form:

105 Shall ..... (insert the name of the city or county) repeal the sales tax  
106 imposed at a rate of ..... (insert rate of percent) percent for economic development purposes?

107 ☐ YES ☐ NO

108

109 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
110 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
111 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
112 the repeal, then the sales tax authorized in this section shall remain effective until the question  
113 is resubmitted under this section to the qualified voters of the city or county, and the repeal is  
114 approved by a majority of the qualified voters voting on the question.

115 9. Whenever the governing body of any city or county that has adopted the sales tax  
116 authorized in this section receives a petition, signed by ten percent of the registered voters of the  
117 city or county voting in the last gubernatorial election, calling for an election to repeal the sales  
118 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal  
119 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
120 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
121 year in which such repeal was approved. If a majority of the votes cast on the question by the  
122 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until

123 the question is resubmitted under this section to the qualified voters and the repeal is approved  
124 by a majority of the qualified voters voting on the question.

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

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

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

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

11 **(4) "Technology business facility", a facility purchased, constructed, extended, or  
12 improved under this section, provided that such business facility is engaged in:**

13 **(a) Wired telecommunications carriers (NAICS 517110); or**

14 **(b) Data processing, hosting, and related services (NAICS 518210); or**

15 **(c) Internet publishing and broadcasting and web search portals (NAICS 519130),  
16 at the business facility;**

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

21 **2. The governing body of any municipality may:**

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

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

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

30 **3. The governing body of the municipality may enter into loan agreements, sell,  
31 lease, or mortgage to private persons, partnerships, or corporations any one or more of the  
32 components of a facility received, purchased, constructed, or extended by the municipality  
33 for development of a technology business facility project. The loan agreement, installment  
34 sale agreement, lease, or other such document shall contain such other terms as are agreed  
35 upon between the municipality and the obligor, provided that such terms shall be  
36 consistent with this section. When, in the judgment of the governing body of the**

37 municipality, the technology business facility project will result in economic benefits to the  
38 municipality, the governing body may lawfully enter into an agreement that includes  
39 nominal monetary consideration to the municipality in exchange for the use of one or more  
40 components of the facility.

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

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

49 **6. Any payments in lieu of taxes expected to be made by any lessee of the project**  
50 **shall be applied in accordance with this section. The lessee may reimburse the municipality**  
51 **for its actual costs of administering the plan. All amounts paid in excess of such actual**  
52 **costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer**  
53 **or other financial officer to each affected taxing entity in proportion to the current ad**  
54 **valorem tax levy of each affected taxing entity.**

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

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

105.716. 1. Any investigation, defense, negotiation, or compromise of any claim  
2 covered by sections 105.711 to 105.726 shall be conducted by the attorney general; provided,  
3 that in the case of any claim against the department of conservation, the department of  
4 transportation or a public institution which awards baccalaureate degrees, or any officer or  
5 employee of such department or such institution, any investigation, defense, negotiation, or

6 compromise of any claim covered by sections 105.711 to 105.726 shall be conducted by legal  
7 counsel provided by the respective entity against which the claim is made or which employs the  
8 person against whom the claim is made. In the case of any payment from the state legal expense  
9 fund based upon a claim or judgment against the department of conservation, the department of  
10 transportation or any officer or employee thereof, the department so affected shall immediately  
11 transfer to the state legal expense fund from the department funds a sum equal to the amount  
12 expended from the state legal expense fund on its behalf.

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

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

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

31       **5. Notwithstanding any other provision of law to the contrary, except for payments**  
32 **of less than ten thousand dollars for property damage, no funds shall be expended from**  
33 **the state legal expense fund for settlement of any liability claim except upon the production**  
34 **of a no tax due statement from the department of revenue by the party making claim or**  
35 **having judgment under section 105.711, which shall be satisfied from such fund. If the**  
36 **party is found by the director of revenue to owe a delinquent tax debt to the state of**  
37 **Missouri under the revenue laws of this state, after the payment of attorneys fees and**  
38 **expenses associated with creating the liability of the fund to the party, any remaining funds**  
39 **to be paid to the party from the state legal expense fund shall be offset to satisfy such tax**  
40 **debt before payment is made to the party making claim or having judgment.**

136.055. 1. Any person who is selected or appointed by the state director of revenue as  
2 provided in subsection 2 of this section to act as an agent of the department of revenue, whose  
3 duties shall be the processing of motor vehicle title and registration transactions and the



4 collection of sales and use taxes when required under sections 144.070 and 144.440, and who  
5 receives no salary from the department of revenue, shall be authorized to collect from the party  
6 requiring such services additional fees as compensation in full and for all services rendered on  
7 the following basis:

8 (1) For each motor vehicle or trailer registration issued, renewed or transferred--three  
9 dollars and fifty cents and seven dollars for those licenses sold or biennially renewed pursuant  
10 to section 301.147;

11 (2) For each application or transfer of title--two dollars and fifty cents;

12 (3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's  
13 license issued for a period of three years or less--two dollars and fifty cents and five dollars for  
14 licenses or instruction permits issued or renewed for a period exceeding three years;

15 (4) For each notice of lien processed--two dollars and fifty cents;

16 (5) **For any sales or use tax on a new vehicle collected under this section, an amount**  
17 **equal to two percent thereof;**

18 (6) No notary fee or other fee or additional charge shall be paid or collected except for  
19 electronic telephone transmission reception--two dollars.

20 2. The director of revenue shall award fee office contracts under this section through a  
21 competitive bidding process. The competitive bidding process shall give priority to  
22 organizations and entities that are exempt from taxation under Section 501(c)(3) or 501(c)(6) of  
23 the Internal Revenue Code of 1986, as amended, and political subdivisions, including but not  
24 limited to, municipalities, counties, and fire protection districts. The director of the department  
25 of revenue may promulgate rules and regulations necessary to carry out the provisions of this  
26 subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
27 created under the authority delegated in this subsection shall become effective only if it complies  
28 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
29 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
30 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
31 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
32 any rule proposed or adopted after August 28, 2009, shall be invalid and void.

33 3. All fees collected by a tax-exempt organization may be retained and used by the  
34 organization.

35 4. All fees charged shall not exceed those in this section. The fees imposed by this  
36 section shall be collected by all permanent offices and all full-time or temporary offices  
37 maintained by the department of revenue.

38 5. Any person acting as agent of the department of revenue for the sale and issuance of  
39 registrations, licenses, and other documents related to motor vehicles shall have an insurable  
40 interest in all license plates, licenses, tabs, forms and other documents held on behalf of the  
41 department.

42           6. The fees authorized by this section shall not be collected by motor vehicle dealers  
43 acting as agents of the department of revenue under section 32.095 or those motor vehicle dealers  
44 authorized to collect and remit sales tax under subsection 8 of section 144.070.

45           7. Notwithstanding any other provision of law to the contrary, the state auditor may audit  
46 all records maintained and established by the fee office in the same manner as the auditor may  
47 audit any agency of the state, and the department shall ensure that this audit requirement is a  
48 necessary condition for the award of all fee office contracts. No confidential records shall be  
49 divulged in such a way to reveal personally identifiable information.

          137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the  
2 contrary, a building or other structure classified as residential property pursuant to section  
3 137.016 newly constructed and occupied on any parcel of real property shall be assessed and  
4 taxed on such assessed valuation as of the first day of the month following the date of occupancy  
5 for the proportionate part of the remaining year at the tax rates established for that year, in all  
6 taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this  
7 section. Newly constructed residential property which has never been occupied shall not be  
8 assessed as improved real property until such occupancy or the first day of January of the  
9 [second] **fourth** year following the year in which construction of the improvements was  
10 completed, **regardless of whether the county in which such property is located implements**  
11 **the provisions of this section as provided in subsection 8 of this section.**

12           2. The assessor may consider a property residentially occupied upon personal verification  
13 or when any two of the following conditions have been met:

14           (1) An occupancy permit has been issued for the property;

15           (2) A deed transferring ownership from one party to another has been filed with the  
16 recorder of deeds' office subsequent to the date of the first permanent utility service;

17           (3) A utility company providing service in the county has verified a transfer of service  
18 for property from one party to another;

19           (4) The person or persons occupying the newly constructed property has registered a  
20 change of address with any local, state or federal governmental office or agency.

21           3. In implementing the provisions of this section, the assessor may use occupancy  
22 permits, building permits, warranty deeds, utility connection documents, including telephone  
23 connections, or other official documents as may be necessary to discover the existence of newly  
24 constructed properties. No utility company shall refuse to provide verification monthly to the  
25 assessor of a utility connection to a newly occupied single family building or structure.

26           4. In the event that the assessment under subsections 1 and 2 of this section is not  
27 completed until after the deadline for filing appeals in a given tax year, the owner of the newly  
28 constructed property who is aggrieved by the assessment of the property may appeal this  
29 assessment the following year to the county board of equalization in accordance with chapter 138  
30 and may pay any taxes under protest in accordance with section 139.031; provided however, that

31 such payment under protest shall not be required as a condition of appealing to the county board  
32 of equalization. The collector shall impound such protested taxes and shall not disburse such  
33 taxes until resolution of the appeal.

34 5. The increase in assessed valuation resulting from the implementation of the provisions  
35 of this section shall be considered new construction and improvements under the provisions of  
36 this chapter.

37 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount  
38 not to exceed ten percent of all ad valorem property tax collections on newly constructed and  
39 occupied residential property allocable to each taxing authority within counties of the first  
40 classification having a population of nine hundred thousand or more, one-tenth of one percent  
41 of all ad valorem property tax collections allocable to each taxing authority within all other  
42 counties of the first classification and one-fifth of one percent of all ad valorem property tax  
43 collections allocable to each taxing authority within counties of the second, third and fourth  
44 classifications and any county of the first classification having a population of at least eighty-  
45 two thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition  
46 to the amount prescribed by section 137.720 shall be deposited into the assessment fund of the  
47 county for collection costs.

48 7. For purposes of figuring the tax due on such newly constructed residential property,  
49 the assessor or the board of equalization shall place the full amount of the assessed valuation on  
50 the tax book upon the first day of the month following occupancy. Such assessed valuation shall  
51 be taxed for each month of the year following such date at its new assessed valuation, and for  
52 each month of the year preceding such date at its previous valuation. The percentage derived  
53 from dividing the number of months at which the property is taxed at its new valuation by twelve  
54 shall be applied to the total assessed valuation of the new construction and improvements, and  
55 such product shall be included in the next year's base for the purposes of figuring the next year's  
56 tax levy rollback. The untaxed percentage shall be considered as new construction and  
57 improvements in the following year and shall be exempt from the rollback provisions.

58 8. Subsections 1 to 7 of this section shall be effective in those counties including any city  
59 not within a county in which the governing body of such county elects to adopt a proposal to  
60 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become  
61 effective in such county on the first day of January of the year following such election.

62 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior  
63 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such  
64 county shall, upon application of the property owner, remove on a pro rata basis from the tax  
65 book for the current year any residential real property improvements destroyed by a natural  
66 disaster if such property is unoccupied and uninhabitable due to such destruction. On or after  
67 the first day of July, the board of equalization shall perform such duties. Any person claiming  
68 such destroyed property shall provide a list of such destroyed property to the county assessor.

69 The assessor shall have available a supply of appropriate forms on which the claim shall be  
70 made. The assessor may verify all such destroyed property listed to ensure that the person made  
71 a correct statement. Any person who completes such a list and, with intent to defraud, includes  
72 property on the list that was not destroyed by a natural disaster shall, in addition to any other  
73 penalties provided by law, be assessed double the value of any property fraudulently listed. The  
74 list shall be filed by the assessor, after he has provided a copy of the list to the county collector  
75 and the board of equalization, in the office of the county clerk who, after entering the filing  
76 thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction,  
77 considers such property occupied as provided in subsection 2 of this section, the assessor shall  
78 consider such property new construction and improvements and shall assess such property  
79 accordingly as provided in subsection 1 of this section. For the purposes of this section, the term  
80 "natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or  
81 earthquake.

82 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of  
83 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of  
84 such political subdivision, for the tax year immediately following the year of such destruction  
85 in an amount not to exceed the loss of revenue caused by this section.

**140.910. 1. In addition to any other remedy provided by law for the collection of  
2 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the  
3 circuit court as provided by section 143.902, 144.380, or 144.690, the director or his or her  
4 designee may issue an order directing any person to withhold and pay over to the  
5 department assets belonging to, due, or to become due the taxpayer. The director or his  
6 or her designee shall not issue the administrative garnishment if the taxpayer has entered  
7 into a written agreement with the department for an alternative payment arrangement and  
8 the taxpayer is in compliance with the agreement.**

9 **2. An order entered under this section shall be served on the person or other legal  
10 entity either by regular mail or by certified mail, return receipt requested, or may be issued  
11 through electronic means, and shall be binding on the employer or other payor two weeks  
12 after mailing or electronic issuance of such service. The person or other entity in  
13 possession of assets belonging to, due, or to become due the taxpayer may deduct an  
14 additional sum not to exceed six dollars per month as reimbursement for costs, except that  
15 the total amount withheld shall not exceed the limitations contained in the federal  
16 Consumer Credit Protection Act, 15 U.S.C. 1673.**

17 **3. A copy of the order shall be mailed to the taxpayer at the taxpayer's last known  
18 address. The notice shall advise the taxpayer that the administrative garnishment has  
19 commenced and the procedures to contest such garnishment on the grounds that such  
20 garnishment is improper due to a mistake of fact by requesting a hearing within thirty  
21 days from mailing or electronic issuance of the notice. At such a hearing the certified**

22 records of the department shall constitute prima facie evidence that the director's order  
23 is valid and enforceable. If a prima facie case is established, the obligor may only assert  
24 as a defense mistake as to the identity of the taxpayer, mistake as to payments made, or  
25 existence of an alternative payment agreement for which no default has occurred. The  
26 taxpayer shall have the burden of proof on such issues. The taxpayer may obtain relief  
27 from the garnishment by paying the amount owed.

28       **4. An employer or other payor shall withhold from the earnings or other income**  
29 **of each taxpayer the amount specified in the order. The employer or other payor shall**  
30 **transmit the payments as directed in the order within ten business days of the date the**  
31 **earnings, money due, or other income was payable to the taxpayer. For purposes of this**  
32 **section, "business day" means a day that state offices are open for regular business. The**  
33 **employer or other payor shall, along with the amounts transmitted, provide the date the**  
34 **amount was withheld from the taxpayer.**

35       **5. An order issued under subsection 1 of this section shall be a continuing order and**  
36 **shall remain in effect and be binding upon any employer or other payor upon whom it is**  
37 **directed until a further order of the director. The director shall notify an employer or**  
38 **other payor upon whom such an order has been directed whenever the deficiency is paid**  
39 **in full.**

40       **6. If the order is served on a person other than an employer or other payor, it shall**  
41 **be a lien against any money belonging to the taxpayer that is in the possession of the person**  
42 **on the date of service. The person other than an employer or other payor shall pay over**  
43 **any assets within ten business days of the service date of the order. A financial institution**  
44 **ordered to surrender an account shall be entitled to collect its normally scheduled account**  
45 **activity surcharges to maintain the account during the period of time the account is**  
46 **garnished. For purposes of this section, the interest of the taxpayer in any joint financial**  
47 **accounts shall be presumed to be equal to all other joint owners.**

48       **7. An order issued under subsection 1 of this section shall have priority over any**  
49 **other legal process under state law against the same income or other asset, except that**  
50 **where the other legal process is an order issued under section 452.350, 454.505, or 454.507,**  
51 **the withholding for child support shall have priority.**

52       **8. No person who complies with an order entered under this section shall be liable**  
53 **to the taxpayer, or to any other person claiming rights derived from the taxpayer, for**  
54 **wrongful withholding. A person who fails or refuses to withhold or pay the amounts as**  
55 **ordered under this section shall be liable to the state in a sum equal to the value of the**  
56 **wages or property not surrendered, but not to exceed the amount of tax deficiency. The**  
57 **director is hereby authorized to bring an action in circuit court to determine the liability**  
58 **of a person for failure to withhold or pay the amounts as ordered. If a court finds that a**  
59 **violation has occurred, the court may fine the person in an amount not to exceed five**

60 hundred dollars. The court may also enter a judgment against the person or other legal  
61 entity for the amounts to be withheld or paid, court costs, and reasonable attorney's  
62 surcharges.

63 9. The remedy provided by this section shall be available where the state or any of  
64 its political subdivisions is the employer or other payor of the taxpayer in the same manner  
65 and to the same extent as where the employer or other payor is a private party.

66 10. An employer shall not discharge, or refuse to hire or otherwise discipline, an  
67 employee as a result of an order to withhold and pay over certain money authorized by this  
68 section. If any such employee is discharged within thirty days of the date upon which an  
69 order to withhold and pay over certain money is to take effect, there shall arise a  
70 rebuttable presumption that such discharge was a result of such order. This presumption  
71 shall be overcome only by clear, cogent and convincing evidence produced by the employer  
72 that the employee was not terminated because of the order to withhold and pay over  
73 certain money. The director or his or her designee is hereby authorized to bring an action  
74 in circuit court to determine whether the discharge constitutes a violation of this  
75 subsection. If the court finds that a violation has occurred, the court may enter an order  
76 against the employer requiring reinstatement of the employee and may fine the employer  
77 in an amount not to exceed five hundred dollars. Further, the court may enter judgment  
78 against the employer for the back wages, costs, attorney's surcharges, and for the amount  
79 of taxes that should have been withheld and paid over during the period of time the  
80 employee was wrongfully discharged.

81 11. If a taxpayer for whom an order to withhold has been issued under subsection  
82 1 of this section terminates the taxpayer's employment, the employer shall, within ten days  
83 of the termination, notify the department of the termination, shall provide to the  
84 department the last known address of the taxpayer, if known to the employer, and shall  
85 provide to the department the name and address of the taxpayer's new employer, if known.  
86 The director or his or her designee may issue an order to the new employer as provided in  
87 subsection 1 of this section.

88 12. For purposes of this section, "assets" include, but are not limited to, currency,  
89 any financial account or other liquid asset, and any income or other periodic form of  
90 payment due to a taxpayer regardless of source, including, but not limited to, wages,  
91 salaries, commissions, bonuses, workers' compensation benefits, disability benefits,  
92 payments pursuant to a pension or a retirement program, and interest.

144.032. The provisions of section 144.030 to the contrary notwithstanding, any city  
2 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing  
3 a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax  
4 under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax  
5 under the provisions of section 205.205, may by ordinance impose a sales tax upon all sales

6 of metered water services, electricity, electrical current and natural, artificial or propane gas,  
7 wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the  
8 department of revenue and assessed by the retailer in the same manner as any other city [or] ,  
9 county, **or hospital district** sales tax. Domestic use shall be determined in the same manner as  
10 the determination of domestic use for exemption of such sales from the state sales tax under the  
11 provisions of section 144.030.

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

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

25 3. No person responsible for the collection of taxes under section 144.080 shall make  
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals  
27 have been exhausted, the director of revenue may notify the county or city law enforcement  
28 agency representing the area in which the former licensee's business is located that the retail sales  
29 license of such person has been revoked, and that any county or city occupation license of such  
30 person is also revoked. The county or city may enforce the provisions of this section, and may  
31 prohibit further sales at retail by such person.

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

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

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

3       (1) **"Commencement of commercial operations"**, shall be deemed to occur during  
4 the first calendar year for which the data storage center or server farm facility is first  
5 available for use by the operating taxpayer, or first capable of being used by the operating  
6 taxpayer, as a data storage center or server farm facility;

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

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

13       (a) **Wired telecommunications carriers (NAICS 517110); or**

14       (b) **Data processing, hosting, and related services (NAICS 518210); or**

15       (c) **Internet publishing and broadcasting and web search portals (NAICS 519130),**  
16 **at the business facility;**

17       (4) **"Existing facility"**, a data storage center or server farm facility in this state as  
18 it existed prior to August 28, 2011, as determined by the department;

19       (5) **"Expanding facility" or "expanding data storage center or server farm**  
20 **facility"**, an existing facility or replacement facility that expands its operations in this state  
21 on or after August 28, 2011, and has net new investment related to the expansion of  
22 operations in this state of at least one million dollars during a period of up to twelve  
23 consecutive months. An expanding facility shall continue to be an expanding facility  
24 regardless of a subsequent change in or addition of operating taxpayers or constructing  
25 taxpayers;

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



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

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

36           (a) The facility is acquired by, or leased to, an operating taxpayer on or after  
37 August 28, 2011. A facility shall be deemed to have been acquired by, or leased to, an  
38 operating taxpayer on or after August 28, 2011, if the transfer of title to an operating  
39 taxpayer, the transfer of possession under a binding contract to transfer title to an  
40 operating taxpayer, or the commencement of the term of the lease to an operating taxpayer  
41 occurs on or after August 28, 2011, or, if the facility is constructed, erected, or installed by  
42 or on behalf of an operating taxpayer, such construction, erection, or installation is  
43 commenced on or after August 28, 2011;

44           (b) If such facility was acquired by an operating taxpayer from another person or  
45 persons on or after August 28, 2011, and such facility was employed prior to August 28,  
46 2011, by any other person or persons in the operation of a data storage center or server  
47 farm facility, the facility shall not be considered a new facility;

48           (c) Such facility is not a replacement facility, as defined in this section;

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

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

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

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

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

64           (12) "Replacement facility" or "replacement data storage center or server farm  
65 facility", a facility in this state otherwise described in subdivision (8) of this subsection, but  
66 which replaces another facility located within the state, which the taxpayer or a related

67 taxpayer previously operated but discontinued operating within one year prior to the  
68 commencement of commercial operations at the new facility;

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

73 2. Beginning August 28, 2011, in addition to the exemptions granted under chapter  
74 144, there shall also be specifically exempted from state and local sales and use taxes  
75 defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections  
76 144.600 to 144.761, or section 238.235:

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

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

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

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

taxpayer and issue a certificate of exemption to each new project taxpayer for ongoing exemptions under subsection 2 of this section.

4. Beginning August 28, 2011, in addition to the exemptions granted under chapter 144, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235:

(1) All electrical energy, gas, water, and other utilities including telecommunication and internet services used in an expanding data storage center or server farm facility which, on an annual basis, exceeds the amount of electrical energy, gas, water, and other utilities including telecommunication and internet services used in the existing facility or the replaced facility prior to the expansion. "Amount" shall be measured in kilowatt hours, gallons, cubic feet, or other measures applicable to a utility service as opposed to in dollars, to account for increases in rates;

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

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

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

6. The sales tax exemptions in subsections 2 and 4 of this section shall be tied to the new or expanding facility project. A certificate of exemption in the hands of a taxpayer that is no longer an operating or constructing taxpayer of the new or expanding facility project shall be invalid as of the date the taxpayer was no longer an operating or constructing taxpayer of the new or expanding facility project. New certificates of

142 exemption shall be issued to successor constructing taxpayers and operating taxpayers at  
143 such new or expanding facility projects. The right to the exemption by successor taxpayers  
144 shall exist without regard to subsequent levels of investment in the new or expanding  
145 facility by successor taxpayers.

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

149 8. The department of economic development and the department of revenue shall  
150 jointly prescribe such rules and regulations necessary to carry out the provisions of this  
151 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
152 created under the authority delegated in this section shall become effective only if it  
153 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
154 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
155 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
156 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
157 grant of rulemaking authority and any rule proposed or adopted after August 28, 2011,  
158 shall be invalid and void.

168.071. 1. The state board of education may refuse to issue or renew a certificate, or  
2 may, upon hearing, discipline the holder of a certificate of license to teach for the following  
3 causes:

4 (1) A certificate holder or applicant for a certificate has pleaded to or been found guilty  
5 of a felony or crime involving moral turpitude under the laws of this state, any other state, of the  
6 United States, or any other country, whether or not sentence is imposed;

7 (2) The certification was obtained through use of fraud, deception, misrepresentation or  
8 bribery;

9 (3) There is evidence of incompetence, immorality, or neglect of duty by the certificate  
10 holder;

11 (4) A certificate holder has been subject to disciplinary action relating to certification  
12 issued by another state, territory, federal agency, or country upon grounds for which discipline  
13 is authorized in this section; [or]

14 (5) If charges are filed by the local board of education, based upon the annulling of a  
15 written contract with the local board of education, for reasons other than election to the general  
16 assembly, without the consent of the majority of the members of the board that is a party to the  
17 contract; or

18 (6) Beginning, January 1, 2012, the government entity issuing a valid certificate of  
19 license to teach in Missouri under section 168.011, shall at least one time each year provide  
20 the name and Social Security number of each certificate holder or applicant for certificate  
21 of a license to teach in Missouri to the director of revenue. The director of revenue shall

22 **at least one time each year check the status of each certificate holder or applicant for**  
23 **certificate of a license to teach in Missouri against a database developed by the director to**  
24 **determine if all state income tax returns have been filed and all state income taxes owed**  
25 **have been paid. If such certificate holder or applicant for certificate of a license to teach**  
26 **in Missouri is delinquent on any state taxes, or has failed to file state income tax returns**  
27 **in the last three years, the director shall then send notice to the certificate holder or**  
28 **applicant for certificate of a license to teach in Missouri and the department of elementary**  
29 **and secondary education. In the case of such delinquency or failure to file, the certificate**  
30 **holder's license shall be suspended within ninety days after notice of such delinquency or**  
31 **failure to file, and the applicant for certificate's license shall not be issued unless the**  
32 **director of revenue verifies that such certificate holder or applicant for certificate has**  
33 **remedied such delinquency or failure or has made arrangements to achieve such remedy.**  
34 **The director of revenue shall, within ten business days of notification to the government**  
35 **entity issuing the certificate of license to teach, that the delinquency has been remedied or**  
36 **arrangements have been made to remedy such delinquency, and send written notification**  
37 **to the certificate holder or applicant for certificate that the delinquency has been remedied.**  
38 **Tax liability paid in protest or reasonably founded disputes with such liability shall be**  
39 **considered paid for the purposes of this section.**

40       2. A public school district may file charges seeking the discipline of a holder of a  
41 certificate of license to teach based upon any cause or combination of causes outlined in  
42 subsection 1 of this section, including annulment of a written contract. Charges shall be in  
43 writing, specify the basis for the charges, and be signed by the chief administrative officer of the  
44 district, or by the president of the board of education as authorized by a majority of the board of  
45 education. The board of education may also petition the office of the attorney general to file  
46 charges on behalf of the school district for any cause other than annulment of contract, with  
47 acceptance of the petition at the discretion of the attorney general.

48       3. The department of elementary and secondary education may file charges seeking the  
49 discipline of a holder of a certificate of license to teach based upon any cause or combination of  
50 causes outlined in subsection 1 of this section, other than annulment of contract. Charges shall  
51 be in writing, specify the basis for the charges, and be signed by legal counsel representing the  
52 department of elementary and secondary education.

53       4. If the underlying conduct or actions which are the basis for charges filed pursuant to  
54 this section are also the subject of a pending criminal charge against the person holding such  
55 certificate, the certificate holder may request, in writing, a delayed hearing on advice of counsel  
56 under the fifth amendment of the Constitution of the United States. Based upon such a request,  
57 no hearing shall be held until after a trial has been completed on this criminal charge.

58       5. The certificate holder shall be given not less than thirty days' notice of any hearing  
59 held pursuant to this section.

60           6. Other provisions of this section notwithstanding, the certificate of license to teach  
61 shall be revoked or, in the case of an applicant, a certificate shall not be issued, if the certificate  
62 holder or applicant has pleaded guilty to or been found guilty of any of the following offenses  
63 established pursuant to Missouri law or offenses of a similar nature established under the laws  
64 of any other state or of the United States, or any other country, whether or not the sentence is  
65 imposed:

66           (1) Any dangerous felony as defined in section 556.061 or murder in the first degree;

67           (2) Any of the following sexual offenses: rape; statutory rape in the first degree;  
68 statutory rape in the second degree; sexual assault; forcible sodomy; statutory sodomy in the first  
69 degree; statutory sodomy in the second degree; child molestation in the first degree; child  
70 molestation in the second degree; deviate sexual assault; sexual misconduct involving a child;  
71 sexual misconduct in the first degree; sexual abuse; enticement of a child; or attempting to entice  
72 a child;

73           (3) Any of the following offenses against the family and related offenses: incest;  
74 abandonment of child in the first degree; abandonment of child in the second degree;  
75 endangering the welfare of a child in the first degree; abuse of a child; child used in a sexual  
76 performance; promoting sexual performance by a child; or trafficking in children; and

77           (4) Any of the following offenses involving child pornography and related offenses:  
78 promoting obscenity in the first degree; promoting obscenity in the second degree when the  
79 penalty is enhanced to a class D felony; promoting child pornography in the first degree;  
80 promoting child pornography in the second degree; possession of child pornography in the first  
81 degree; possession of child pornography in the second degree; furnishing child pornography to  
82 a minor; furnishing pornographic materials to minors; or coercing acceptance of obscene  
83 material.

84           7. When a certificate holder pleads guilty or is found guilty of any offense that would  
85 authorize the state board of education to seek discipline against that holder's certificate of license  
86 to teach, the local board of education or the department of elementary and secondary education  
87 shall immediately provide written notice to the state board of education and the attorney general  
88 regarding the plea of guilty or finding of guilty.

89           8. The certificate holder whose certificate was revoked pursuant to subsection 6 of this  
90 section may appeal such revocation to the state board of education. Notice of this appeal must  
91 be received by the commissioner of education within ninety days of notice of revocation pursuant  
92 to this subsection. Failure of the certificate holder to notify the commissioner of the intent to  
93 appeal waives all rights to appeal the revocation. Upon notice of the certificate holder's intent  
94 to appeal, an appeal hearing shall be held by a hearing officer designated by the commissioner  
95 of education, with the final decision made by the state board of education, based upon the record  
96 of that hearing. The certificate holder shall be given not less than thirty days' notice of the  
97 hearing, and an opportunity to be heard by the hearing officer, together with witnesses.

98           9. In the case of any certificate holder who has surrendered or failed to renew his or her  
99 certificate of license to teach, the state board of education may refuse to issue or renew, or may  
100 suspend or revoke, such certificate for any of the reasons contained in this section.

101           10. In those cases where the charges filed pursuant to this section are based upon an  
102 allegation of misconduct involving a minor child, the hearing officer may accept into the record  
103 the sworn testimony of the minor child relating to the misconduct received in any court or  
104 administrative hearing.

105           11. Hearings, appeals or other matters involving certificate holders, licensees or  
106 applicants pursuant to this section may be informally resolved by consent agreement or agreed  
107 settlement or voluntary surrender of the certificate of license pursuant to the rules promulgated  
108 by the state board of education.

109           12. The final decision of the state board of education is subject to judicial review  
110 pursuant to sections 536.100 to 536.140.

111           13. A certificate of license to teach to an individual who has been convicted of a felony  
112 or crime involving moral turpitude, whether or not sentence is imposed, shall be issued only  
113 upon motion of the state board of education adopted by a unanimous affirmative vote of those  
114 members present and voting.

**205.205. 1. The governing body of any hospital district established under sections**  
2 **205.160 to 205.379 in any county of the third classification without a township form of**  
3 **government and with more than ten thousand six hundred but fewer than ten thousand**  
4 **seven hundred inhabitants may, by resolution, abolish the property tax authorized in such**  
5 **district under this chapter and impose a sales tax on all retail sales made within the district**  
6 **which are subject to sales tax under chapter 144 and all sales of metered water services,**  
7 **electricity, electrical current and natural, artificial or propane gas, wood, coal, or home**  
8 **heating oil for domestic use only as provided under section 144.032. The tax authorized**  
9 **in this section shall be not more than one percent, and shall be imposed solely for the**  
10 **purpose of funding the hospital district. The tax authorized in this section shall be in**  
11 **addition to all other sales taxes imposed by law, and shall be stated separately from all**  
12 **other charges and taxes.**

13           **2. No such resolution adopted under this section shall become effective unless the**  
14 **governing body of the hospital district submits to the voters residing within the district at**  
15 **a state general, primary, or special election a proposal to authorize the governing body of**  
16 **the district to impose a tax under this section. If a majority of the votes cast on the**  
17 **question by the qualified voters voting thereon are in favor of the question, then the tax**  
18 **shall become effective on the first day of the second calendar quarter after the director of**  
19 **revenue receives notification of adoption of the local sales tax. If a majority of the votes**  
20 **cast on the question by the qualified voters voting thereon are opposed to the question, then**  
21 **the tax shall not become effective unless and until the question is resubmitted under this**

22 section to the qualified voters and such question is approved by a majority of the qualified  
23 voters voting on the question.

24       3. All revenue collected under this section by the director of the department of  
25 revenue on behalf of the hospital district, except for one percent for the cost of collection  
26 which shall be deposited in the state's general revenue fund, shall be deposited in a special  
27 trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax  
28 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not  
29 be deemed to be state funds, and shall not be commingled with any funds of the state. The  
30 director may make refunds from the amounts in the fund and credited to the district for  
31 erroneous payments and overpayments made, and may redeem dishonored checks and  
32 drafts deposited to the credit of such district. Any funds in the special fund which are not  
33 needed for current expenditures shall be invested in the same manner as other funds are  
34 invested. Any interest and moneys earned on such investments shall be credited to the  
35 fund.

36       4. The governing body of any hospital district that has adopted the sales tax  
37 authorized in this section may submit the question of repeal of the tax to the voters on any  
38 date available for elections for the district. If a majority of the votes cast on the question  
39 by the qualified voters voting thereon are in favor of the repeal, that repeal shall become  
40 effective on December thirty-first of the calendar year in which such repeal was approved.  
41 If a majority of the votes cast on the question by the qualified voters voting thereon are  
42 opposed to the repeal, then the sales tax authorized in this section shall remain effective  
43 until the question is resubmitted under this section to the qualified voters and the repeal  
44 is approved by a majority of the qualified voters voting on the question.

45       5. Whenever the governing body of any hospital district that has adopted the sales  
46 tax authorized in this section receives a petition, signed by a number of registered voters  
47 of the district equal to at least ten percent of the number of registered voters of the district  
48 voting in the last gubernatorial election, calling for an election to repeal the sales tax  
49 imposed under this section, the governing body shall submit to the voters of the district a  
50 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified  
51 voters voting thereon are in favor of the repeal, the repeal shall become effective on  
52 December thirty-first of the calendar year in which such repeal was approved. If a  
53 majority of the votes cast on the question by the qualified voters voting thereon are  
54 opposed to the repeal, then the sales tax authorized in this section shall remain effective  
55 until the question is resubmitted under this section to the qualified voters and the repeal  
56 is approved by a majority of the qualified voters voting on the question.

57       6. If the tax is repealed or terminated by any means, all funds remaining in the  
58 special trust fund shall continue to be used solely for the designated purposes, and the  
59 hospital district shall notify the director of the department of revenue of the action at least



60 ninety days before the effective date of the repeal and the director may order retention in  
61 the trust fund, for a period of one year, of two percent of the amount collected after receipt  
62 of such notice to cover possible refunds or overpayment of the tax and to redeem  
63 dishonored checks and drafts deposited to the credit of such accounts. After one year has  
64 elapsed after the effective date of abolition of the tax in such district, the director shall  
65 remit the balance in the account to the district and close the account of that district. The  
66 director shall notify each district of each instance of any amount refunded or any check  
67 redeemed from receipts due the district.

320.400. 1. As used in sections 320.400 to 320.416, the following terms mean:

- 2 (1) "Advisory council", the fire sprinkler system advisory council established in  
3 section 320.404;
- 4 (2) "Certificate of registration", the document issued to a contractor under sections  
5 320.400 to 320.416 authorizing such organization to conduct business in this state;
- 6 (3) "Contractor", an organization that offers to undertake, represents itself as  
7 being able to undertake, or does undertake the design, planning, installation, or servicing  
8 of a fire sprinkler system or any part of such a system for pay;
- 9 (4) "Fire sprinkler system", a suppression system which requires individual  
10 calculation and layout in accordance with nationally recognized standards, such as those  
11 of the National Fire Protection Association, to protect the interior or exterior of a specific  
12 building, structure, or special hazard from fire by conveying water, with or without other  
13 agents, to dispersal openings or devices. Such systems also include any overhead and  
14 underground fire mains beginning at the point of service, fire hydrants and hydrant mains,  
15 standpipes and hoses connected to sprinkler systems, sprinkler tank heaters, air lines,  
16 thermal systems used in connection with fire sprinkler systems, and tanks and pumps  
17 connected to fire sprinkler systems;
- 18 (5) "Inspection", a visual examination of a fire sprinkler system or portion thereof  
19 to verify that it appears to be in operating condition and is free of physical damage;
- 20 (6) "Installation", the initial placement of fire sprinkler equipment or the  
21 extension, modification, or alteration of equipment after the initial placement, and includes  
22 the inspection and testing of equipment attendant to the placement or alteration of fire  
23 sprinkler equipment;
- 24 (7) "NICET"; National Institute of Certification in Engineering Technologies;
- 25 (8) "Organization", a corporation, a partnership or other business association, a  
26 sole proprietorship, a governmental entity, or any other legal or commercial entity;
- 27 (9) "Person", a natural person, including an owner, manager, officer, employee,  
28 or occupant;

29           (10) "Point of service", the point at which the underground piping for a sprinkler  
30 system using water as the extinguishing agent becomes used exclusively for the sprinkler  
31 system;

32           (11) "Registered firm", an organization holding a valid certificate of registration  
33 issued under sections 320.400 to 320.416;

34           (12) "Service", to inspect, test, or repair fire sprinkler equipment in order to  
35 furnish or return the fire sprinkler system to operational condition, and including  
36 maintenance contracts;

37           (13) "Special agent fire suppression system", an approved system, and components  
38 thereof, which requires individual calculations and layout in accordance with the  
39 manufacturer's instructions to determine the flow rates, nozzle pressures, quantities of  
40 extinguishing agent, and number and types of nozzles for protecting one or more hazards  
41 by suppressing or extinguishing fire. These systems include kitchen hood fire suppression  
42 systems, dry chemical systems, carbon dioxide systems, halogenated and gaseous agent  
43 systems, foam systems, and wet chemical systems not connected to fire sprinkler systems.  
44 Special agent fire suppression systems shall not include a fire sprinkler system.

          320.402. 1. Any contractor who engages in the installation of fire sprinkler systems  
2 or services fire sprinkler systems shall register with the state fire marshal.

3           2. Any city, town, village, county, or city not within a county may enact an order,  
4 ordinance, rule, or regulation requiring a person or organization to obtain a certificate of  
5 registration or license from the city, town, village, county, or city not within a county.

6           3. Notwithstanding any other provisions of sections 320.400 to 320.416, a  
7 municipality, county, or any other local governmental body or jurisdiction may require a  
8 contractor to obtain a permit and pay a fee for the installation of a fire sprinkler system  
9 and require the installation of such system in conformance with the building code or other  
10 construction requirements of the municipality, county, or any other local governmental  
11 body or jurisdiction.

12           4. Sections 320.400 to 320.416 do not apply to:

13           (1) A person or organization that only sells or supplies products or materials used  
14 in fire sprinkler systems;

15           (2) Inspection activities performed by a government official as part of code  
16 enforcement activities; or

17           (3) A person or organization who designs, plans, sells, places, or maintains special  
18 agent fire suppression systems.

19           5. Nothing in sections 320.400 to 320.416 shall be deemed to limit or restrict the  
20 practice of engineering by licensed professional engineers.

          320.404. 1. There is hereby established the "Fire Sprinkler System Advisory  
2 Council", which shall guide, advise, and make recommendations to the state fire marshal

3 and assist the state fire marshal in carrying out the provisions of sections 320.400 to  
4 320.416.

5       2. The advisory council shall consist of seven members. Four members shall be  
6 qualified to hold a certificate of registration and have at least five years of experience with  
7 fire sprinkler systems preceding their appointment. For such members, the largest fire  
8 sprinkler contractor association in the state shall nominate four persons, of which two shall  
9 be chosen by the state fire marshal as members, and the second largest fire sprinkler  
10 contractor association in the state shall nominate three persons, of which two shall be  
11 chosen by the state fire marshal as members. Of the members chosen by the state fire  
12 marshal, one member shall be an insurance claims adjuster with at least five years  
13 experience in investigating residential and commercial property losses caused by fire, one  
14 member shall be a licensed professional engineer, and one member shall be a  
15 representative of the state fire marshal's office, who shall serve as secretary for the council,  
16 in addition to being a voting member.

17       3. Beginning with the appointments made after August 28, 2011, two members shall  
18 be appointed for four-year terms, two members shall be appointed for three-year terms,  
19 and three members shall be appointed for two-year terms. As the initial term of a member  
20 expires, the state fire marshal shall appoint a member to fill the vacancy for a term of four  
21 years. A vacancy in the membership of the advisory council for any reason shall be filled  
22 by appointment by the state fire marshal for the balance of the unexpired term.

23       4. The state fire marshal may remove a council member for misconduct,  
24 incompetence, or neglect of official duties after giving the council member written notice  
25 of the reasons and allowing the council member an opportunity to be heard. Members may  
26 also be terminated for the following reasons: change of legal residence by moving out of  
27 the state; missing three consecutive meetings; or having their certificate of registration  
28 revoked or suspended.

29       5. As soon as practicable after the effective date of sections 320.400 to 320.416, the  
30 advisory council shall meet to elect officers from its membership. A majority of the  
31 advisory council shall constitute a quorum. No member of the advisory council shall be  
32 paid a salary as such member, but each shall receive necessary expenses while attending  
33 advisory council meetings and reimbursement, including travel in performance of his or  
34 her duties, as provided in state law.

320.406. 1. The advisory council is authorized to promulgate rules and regulations  
2 regarding:

3       (1) The content of applications and the procedures for filing an application for an  
4 initial or renewal certificate of registration in this state;

5       (2) Educational or experience requirements for a certificate of registration;

6       (3) The standards and methods to be used in assessing competency as a contractor;

7           (4) All applicable fees, set at a level to produce revenue which shall not exceed the  
8 cost and expense of administering the provisions of sections 320.400 to 320.416;

9           (5) Establishment of procedures for granting reciprocity with other states.

10          2. Any rule or portion of a rule, as that term is defined in section 536.010 that is  
11 created under the authority delegated in this section shall become effective only if it  
12 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
13 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
14 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
15 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
16 grant of rulemaking authority and any rule proposed or adopted after August 28, 2011,  
17 shall be invalid and void.

          320.408. 1. One of the following requirements shall be fulfilled in order to obtain  
2 a certificate of registration from the state fire marshal:

3           (1) The applicant shall demonstrate a thorough knowledge of the design and  
4 installation of fire sprinkler systems in general, and specifically backflow devices,  
5 assemblies, and methods relating to fire suppression systems. Such knowledge shall  
6 require a minimum of five years of experience as a bona fide fire sprinkler system  
7 contractor or other experience or training as the advisory council determines to be  
8 equivalent;

9           (2) The applicant shall employ as a full-time employee a person with a bachelors  
10 of science degree in fire protection engineering from an accredited university, from which  
11 the employee shall have received training in design, planning, and installation of fire  
12 sprinkler systems, and such employee shall be a professional engineer licensed in the state  
13 of Missouri;

14          (3) The applicant shall employ as a full-time employee a person with a NICET  
15 Level IV certification in the automatic sprinkler system layout subfield demonstrating the  
16 certified person has received training in design, planning, and installation of fire sprinkler  
17 systems, or equivalent certification as approved by the advisory council, and such employee  
18 shall have at least three years of such experience in a supervisory capacity;

19          (4) The applicant shall employ as a full-time employee a person with a NICET  
20 Level III certification in the automatic sprinkler system layout subfield demonstrating the  
21 certified person has received training in design, planning, and installation of fire sprinkler  
22 systems, or equivalent certification as approved by the advisory council, and such employee  
23 shall have at least five years of such experience in a supervisory capacity; or

24          (5) The applicant's credentials have been reviewed and approved by the advisory  
25 council as to qualifications and experience. Under such circumstances, the applicant is  
26 required to provide proof of knowledge, training, and experience through transcripts from  
27 employers and other documents as requested by the advisory council.

28           **2. Any organization that holds a certificate of registration in this state under**  
29 **sections 320.400 to 320.416 may use the title "certified fire sprinkler contractor". No other**  
30 **person or organization shall use the title "certified fire sprinkler contractor". No other**  
31 **person or organization shall assume any title or use any abbreviation or any other words,**  
32 **letters, signs, or devices to indicate that the person or organization using the same is a**  
33 **certified fire sprinkler contractor.**

34           **3. A certificate of registration shall be valid for a period of two years from the date**  
35 **of issue and is renewable biennially on payment of a fee; provided however, that the initial**  
36 **certificates of registration issued on or after August 28, 2011, may be issued for periods of**  
37 **less than two years and the fee shall be prorated proportionally.**

38           **4. A fee shall be charged by the state fire marshal for any request for a duplicate**  
39 **certificate of registration or any request requiring change to a certificate of registration.**  
40 **The fee shall be set by the fire marshal, after consultation with the advisory council.**

41           **5. Each certificate of registration issued under sections 320.400 to 320.416 shall be**  
42 **posted in a conspicuous place in the contractor's place of business.**

43           **6. All plans, bids, proposals, offers, and installation drawings for fire sprinkler**  
44 **systems shall prominently display the contractor's certificate of registration number.**

45           **7. A certificate of registration issued under sections 320.400 to 320.416 shall not be**  
46 **transferable.**

47           **8. The state fire marshal shall collect the fees established by advisory council rule.**  
48 **There is hereby created in the state treasury the "Fire Sprinkler Contractor Registration**  
49 **Fund", which shall consist of money collected under sections 320.400 to 320.416. In**  
50 **accordance with sections 30.170 and 30.180, the state treasurer may approve**  
51 **disbursements. The fund shall be a dedicated fund and, upon appropriation, money in the**  
52 **fund shall be used solely for the administration of sections 320.400 to 320.416. Any money**  
53 **remaining in the fund at the end of the biennium shall revert to the credit of the general**  
54 **revenue fund. The state treasurer shall invest moneys in the fund in the same manner as**  
55 **other funds are invested. Any interest and moneys earned on such investments shall be**  
56 **credited to the fund.**

**320.410. 1. As provided in subsection 3 of section 320.408, each renewal of a**  
2 **certificate of registration issued under sections 320.400 to 320.416 is valid for a period of**  
3 **two years. The certificate of registration fee is payable on renewal.**

4           **2. An unexpired certificate of registration shall only be renewed by paying the**  
5 **required renewal fee to the state fire marshal before the expiration date of the certificate**  
6 **of registration. If a certificate of registration has been expired for not longer than ninety**  
7 **days, the certificate of registration may be renewed by paying the required renewal fee and**  
8 **a fee that is one-half of the original fee for the certificate of registration. If a certificate of**  
9 **registration has been expired for longer than ninety days but less than one hundred and**

10 eighty days, the certificate of registration may be renewed by paying to the state fire  
11 marshal all unpaid renewal fees and a fee that is equal to the original fee for the certificate  
12 of registration. If a certificate of registration has been expired for one hundred and eighty  
13 days or longer, the certificate of registration shall not be renewed. A new certificate of  
14 registration may be obtained by complying with the requirements and procedures for  
15 obtaining an initial certificate of registration. This section shall not be construed to  
16 prevent the state fire marshal from denying or refusing to renew a certificate of  
17 registration under applicable law or rules of the state fire marshal.

18 3. At least thirty days before the expiration of a certificate of registration, the state  
19 fire marshal shall send written notice of the impending certificate of registration expiration  
20 to the registrant at the last known address.

21 4. The state fire marshal may, by rule, adopt a system under which certificates of  
22 registration expire on various dates during the year. When the certificate of registration  
23 expiration date is less than two years from its issuance or anniversary date, the fee shall  
24 be prorated on a monthly basis so that each registrant shall pay only that portion of the fee  
25 that is allocable to the number of months during which the registration is valid. On each  
26 subsequent renewal, the total renewal fee is payable.

320.412. The state fire marshal shall not issue a certificate of registration under  
2 sections 320.400 to 320.416 unless the applicant files evidence of a general liability  
3 insurance policy that includes products and completed operations coverage. The limits of  
4 insurance coverage required by this section shall be in an amount not less than one million  
5 dollars aggregate for all occurrences per policy year. The general liability policy shall be  
6 conditioned to pay on behalf of the insured those amounts that the insured is legally  
7 obligated to pay as damages because of bodily injury and property damage caused by an  
8 occurrence involving the insured or the insured's servant, officer, agent, or employee in the  
9 conduct of any business registered under sections 320.400 to 320.416.

320.414. 1. The state fire marshal may refuse to issue any certificate of registration  
2 or renew any certificate of registration required by one or any provisions of sections  
3 320.400 to 320.416 for one or any combination of reasons stated in subsection 2 of this  
4 section. The state fire marshal shall notify the applicant in writing of the reasons for the  
5 refusal and shall advise the applicant of the right to file a complaint with the  
6 administrative hearing commission as provided in chapter 621.

7 2. The state fire marshal may cause a complaint to be filed with the administrative  
8 hearing commission as provided in chapter 621 against the holder of any certificate of  
9 registration required by sections 320.400 to 320.416 or any person or organization who has  
10 failed to renew or has surrendered such person's or organization's certificate for any one  
11 or any combination of the following causes:

- 12           (1) Use of fraud, deception, misrepresentation, or bribery in securing a certificate  
13 issued under the provisions of sections 320.400 to 320.416;
- 14           (2) Impersonation of any organization holding a certificate or allowing any person  
15 or organization to use such person's or organization's certificate;
- 16           (3) Disciplinary action against the holder of a certificate by another state, territory,  
17 federal agency, or country upon grounds for which revocation or suspension is authorized  
18 in this state;
- 19           (4) Issuance of a certificate based upon a material mistake of fact;
- 20           (5) The person or organization has been finally adjudicated and found guilty, or  
21 entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any  
22 state or of the United States, for any offense reasonably related to the qualifications,  
23 functions, or duties of any profession regulated under sections 320.400 to 320.416, for any  
24 offense an essential element of which is fraud, dishonesty or an act of violence, or for any  
25 offense involving moral turpitude, whether or not sentence is imposed;
- 26           (6) Incompetence, misconduct, gross negligence, fraud, misrepresentation, or  
27 dishonesty in the performance of the functions or duties of the profession that is regulated  
28 by sections 320.400 to 320.416;
- 29           (7) Violation of, or assisting or enabling any person or organization to violate, any  
30 provision of sections 320.400 to 320.416, or any lawful rule or regulation adopted under  
31 such sections;
- 32           (8) A person is finally adjudged insane or incompetent by a court of competent  
33 jurisdiction;
- 34           (9) Operating without at least one million dollars in liability insurance coverage.
- 35           3. After the filing of a complaint under subsection 2 of this section, the proceedings  
36 shall be conducted in accordance with the provisions of chapter 621. Upon a finding by  
37 the administrative hearing commission that the grounds, provided in subsection 2 of this  
38 section, for disciplinary action are met, the advisory council may, singly or in combination,  
39 censure or place the person or organization named in the complaint on probation on such  
40 terms and conditions as the advisory council deems appropriate for a period not to exceed  
41 five years, or may suspend, for a period not to exceed three years, or revoke the certificate  
42 of registration of the person or organization. An individual whose certificate of  
43 registration has been revoked shall wait three years from the date of revocation to apply  
44 for another certificate. Certification shall be at the discretion of the advisory council after  
45 compliance with all requirements of sections 320.400 to 320.416 relative to the certification  
46 of an applicant for the first time.
- 47           4. The state fire marshal shall maintain an information file containing each  
48 complaint filed with the advisory council relating to a holder of a certificate of registration.

**320.416. 1. Upon proper application by the state fire marshal, a court of competent jurisdiction may grant an injunction, restraining order, or other order as may be appropriate to enjoin a person or organization from:**

**(1) Offering to engage or engaging in the performance of any acts or practices for which a certificate of registration is required by sections 320.400 to 320.416 upon a showing that such acts or practices were performed or offered to be performed without a certificate of registration; or**

**(2) Engaging in any practice or business authorized by a certificate of registration issued under sections 320.400 to 320.416 upon a showing that the holder presents a probability of serious danger to the health, safety, or welfare of any resident of the state.**

**2. Any such actions shall be commenced either in the county in which such conduct occurred or in the county in which the defendant resides.**

**3. Any action brought under this section shall be in addition and not in lieu of any penalty provided by law and may be brought concurrently with other actions to enforce sections 320.400 to 320.416.**

Section B. Because immediate action is necessary to adequately fund hospital districts in this state and to secure adequate state revenue, the repeal and reenactment of section 144.032 and the enactment of sections 32.383 and 205.205 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the repeal and reenactment of section 144.032 and the enactment of sections 32.383 and 205.205 of section A of this act shall be in full force and effect upon its passage and approval.

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