

**SENATE AMENDMENT NO. 1**

Offered by Justus of 10th  
Amend SCS / House Bill No. 1504, Page 18, Section 67.5038, Line 8.

by inserting after all of said line the following:

"92.338. 1. All applicable provisions contained in sections 144.010 to 144.510 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by sections 92.325 to 92.340, except as modified in sections 92.325 to 92.340.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 92.325 to 92.340. Notwithstanding the provisions of this subsection, the governing body of any city that imposes a convention and tourism tax pursuant to sections 92.325 to 92.340 may pass an ordinance and seek voter approval to collect the tax from certain transient guests who are otherwise exempt under this subsection. Such proposition shall be submitted to the voters at a citywide general or primary election or at a special election called for that purpose. It shall be submitted in a form set by the governing body.

3. Except as provided in subsection 2 of this section, the

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1 under such administrative rules and regulations as the director  
2 may prescribe. All refunds and penalties as provided in sections  
3 144.010 to 144.525 are hereby made applicable to violations of  
4 sections 92.325 to 92.340."; and

5 Further amend the title and enacting clause accordingly.



SENATE AMENDMENT NO. 2Offered by McKenna of JeffersonAmend SCS/House Bill No. 1504, Page 2, Section 67.750, Line 29,

2 by inserting at the end of said line the following:

3 "67.1360. 1. The governing body of the following cities  
4 and counties may impose a tax as provided in this section:

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

7 (2) A county with a population of over nine thousand six  
8 hundred and less than twelve thousand which has a total assessed  
9 valuation of at least sixty-three million dollars, if the county  
10 submits the issue to the voters of such county prior to January  
11 1, 2003;

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

16 (4) Any fourth class city having, according to the last  
17 federal decennial census, a population of more than one thousand  
18 eight hundred fifty inhabitants but less than one thousand nine  
19 hundred fifty inhabitants in a county of the first classification  
20 with a charter form of government and having a population of  
21 greater than six hundred thousand but less than nine hundred

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1 thousand inhabitants;

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

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

9 (7) Any fourth class city having a population of more than  
10 two thousand five hundred but less than three thousand  
11 inhabitants in a county of the third classification having a  
12 population of more than twenty-five thousand but less than  
13 twenty-seven thousand inhabitants;

14 (8) Any third class city with a population of more than  
15 three thousand two hundred but less than three thousand three  
16 hundred located in a county of the third classification having a  
17 population of more than thirty-five thousand but less than  
18 thirty-six thousand;

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

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

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

28 (12) Any city of the fourth class with a population of more  
29 than one thousand eight hundred but less than two thousand in a



1 county of the third classification with a township form of  
2 government and a population of at least twenty-eight thousand but  
3 not more than thirty thousand;

4 (13) Any city of the third class with a population of more  
5 than seven thousand two hundred but less than seven thousand five  
6 hundred within a county of the third classification with a  
7 population of more than twenty-one thousand but less than  
8 twenty-three thousand;

9 (14) Any fourth class city having a population of more than  
10 two thousand eight hundred but less than three thousand one  
11 hundred inhabitants in a county of the third classification with  
12 a township form of government having a population of more than  
13 eight thousand four hundred but less than nine thousand  
14 inhabitants;

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

20 (16) Any third class city with a population of more than  
21 three thousand eight hundred but less than four thousand  
22 inhabitants located in a county of the third classification with  
23 a population of more than fifteen thousand nine hundred but less  
24 than sixteen thousand inhabitants;

25 (17) Any fourth class city with a population of more than  
26 four thousand three hundred but less than four thousand five  
27 hundred inhabitants located in a county of the third  
28 classification without a township form of government with a  
29 population greater than sixteen thousand but less than sixteen



1 thousand two hundred inhabitants;

2 (18) Any fourth class city with a population of more than  
3 two thousand four hundred but less than two thousand six hundred  
4 inhabitants located in a county of the first classification  
5 without a charter form of government with a population of more  
6 than fifty-five thousand but less than sixty thousand  
7 inhabitants;

8 (19) Any fourth class city with a population of more than  
9 two thousand five hundred but less than two thousand six hundred  
10 inhabitants located in a county of the third classification with  
11 a population of more than nineteen thousand one hundred but less  
12 than nineteen thousand two hundred inhabitants;

13 (20) Any county of the third classification without a  
14 township form of government with a population greater than  
15 sixteen thousand but less than sixteen thousand two hundred  
16 inhabitants;

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

20 (22) Any third class city with a population of more than  
21 nine thousand five hundred but less than nine thousand seven  
22 hundred inhabitants located in a county of the first  
23 classification without a charter form of government and with a  
24 population of more than one hundred ninety-eight thousand but  
25 less than one hundred ninety-eight thousand two hundred  
26 inhabitants;

27 (23) Any city of the fourth classification with more than  
28 five thousand two hundred but less than five thousand three  
29 hundred inhabitants located in a county of the third



1 classification without a township form of government and with  
2 more than twenty-four thousand five hundred but less than  
3 twenty-four thousand six hundred inhabitants;

4 (24) Any third class city with a population of more than  
5 nineteen thousand nine hundred but less than twenty thousand in a  
6 county of the first classification without a charter form of  
7 government and with a population of more than one hundred  
8 ninety-eight thousand but less than one hundred ninety-eight  
9 thousand two hundred inhabitants;

10 (25) Any city of the fourth classification with more than  
11 two thousand six hundred but less than two thousand seven hundred  
12 inhabitants located in any county of the third classification  
13 without a township form of government and with more than fifteen  
14 thousand three hundred but less than fifteen thousand four  
15 hundred inhabitants;

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

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

22 (28) Any city of the fourth classification with more than  
23 six thousand three hundred but fewer than six thousand five  
24 hundred inhabitants and located in more than one county through  
25 the creation of a tourism district which may include, in addition  
26 to the geographic area of such city, the area encompassed by the  
27 portion of the school district, located within a county of the  
28 first classification with more than ninety-three thousand eight  
29 hundred but fewer than ninety-three thousand nine hundred



1 inhabitants, having an average daily attendance for school year  
2 2005-06 between one thousand eight hundred and one thousand nine  
3 hundred;

4 (29) Any city of the fourth classification with more than  
5 seven thousand seven hundred but less than seven thousand eight  
6 hundred inhabitants located in a county of the first  
7 classification with more than ninety-three thousand eight hundred  
8 but less than ninety-three thousand nine hundred inhabitants;

9 (30) Any city of the fourth classification with more than  
10 two thousand nine hundred but less than three thousand  
11 inhabitants located in a county of the first classification with  
12 more than seventy-three thousand seven hundred but less than  
13 seventy-three thousand eight hundred inhabitants;

14 (31) Any city of the third classification with more than  
15 nine thousand three hundred but less than nine thousand four  
16 hundred inhabitants;

17 (32) Any city of the fourth classification with more than  
18 three thousand eight hundred but fewer than three thousand nine  
19 hundred inhabitants and located in any county of the first  
20 classification with more than thirty-nine thousand seven hundred  
21 but fewer than thirty-nine thousand eight hundred inhabitants;

22 (33) Any city of the fourth classification with more than  
23 one thousand eight hundred but fewer than one thousand nine  
24 hundred inhabitants and located in any county of the first  
25 classification with more than one hundred thirty-five thousand  
26 four hundred but fewer than one hundred thirty-five thousand five  
27 hundred inhabitants;

28 (34) Any county of the third classification without a  
29 township form of government and with more than twelve thousand



1 one hundred but fewer than twelve thousand two hundred  
2 inhabitants; [or]

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

8 (36) Any city of the fourth classification with more than  
9 five thousand but fewer than five thousand five hundred  
10 inhabitants and located in any county with a charter form of  
11 government and with more than two hundred thousand but fewer than  
12 three hundred fifty thousand inhabitants.

13 2. The governing body of any city or county listed in  
14 subsection 1 of this section may impose a tax on the charges for  
15 all sleeping rooms paid by the transient guests of hotels,  
16 motels, bed and breakfast inns and campgrounds and any docking  
17 facility which rents slips to recreational boats which are used  
18 by transients for sleeping, which shall be at least two percent,  
19 but not more than five percent per occupied room per night,  
20 except that such tax shall not become effective unless the  
21 governing body of the city or county submits to the voters of the  
22 city or county at a state general, primary or special election, a  
23 proposal to authorize the governing body of the city or county to  
24 impose a tax pursuant to the provisions of this section and  
25 section 67.1362. The tax authorized by this section and section  
26 67.1362 shall be in addition to any charge paid to the owner or  
27 operator and shall be in addition to any and all taxes imposed by  
28 law and the proceeds of such tax shall be used by the city or  
29 county solely for funding the promotion of tourism. Such tax



1 shall be stated separately from all other charges and taxes.";  
2 and  
3 Further amend the title and enacting clause accordingly.



SENATE AMENDMENT NO. 3

Offered by

Richard

of

32Amend SCS/House Bill No. 1504, Page 18, Section 67.5038, Line 8,

2 by inserting after all of said line the following:

3 "144.190. 1. If a tax has been incorrectly computed by  
4 reason of a clerical error or mistake on the part of the director  
5 of revenue, such fact shall be set forth in the records of the  
6 director of revenue, and the amount of the overpayment shall be  
7 credited on any taxes then due from the person legally obligated  
8 to remit the tax pursuant to sections 144.010 to 144.525, and the  
9 balance shall be refunded to the person legally obligated to  
10 remit the tax, such person's administrators or executors, as  
11 provided for in section 144.200.

12 2. If any tax, penalty or interest has been paid more than  
13 once, or has been erroneously or illegally collected, or has been  
14 erroneously or illegally computed, such sum shall be credited on  
15 any taxes then due from the person legally obligated to remit the  
16 tax pursuant to sections 144.010 to 144.525, and the balance,  
17 with interest as determined by section 32.065, shall be refunded  
18 to the person legally obligated to remit the tax, but no such  
19 credit or refund shall be allowed unless duplicate copies of a  
20 claim for refund are filed within three years from date of  
21 overpayment.

*offered 4-30-12*  
*adopted 4-30-12*



1           3. Every claim for refund must be in writing and signed by  
2 the applicant, and must state the specific grounds upon which the  
3 claim is founded. Any refund or any portion thereof which is  
4 erroneously made, and any credit or any portion thereof which is  
5 ~~erroneously allowed, may be recovered in any action brought by~~  
6 the director of revenue against the person legally obligated to  
7 remit the tax. In the event that a tax has been illegally  
8 imposed against a person legally obligated to remit the tax, the  
9 director of revenue shall authorize the cancellation of the tax  
10 upon the director's record.

11           4. Notwithstanding the provisions of section 32.057, a  
12 purchaser that originally paid sales or use tax to a vendor or  
13 seller may submit a refund claim directly to the director of  
14 revenue for such sales or use taxes paid to such vendor or seller  
15 and remitted to the director, provided no sum shall be refunded  
16 more than once, any such claim shall be subject to any offset,  
17 defense, or other claim the director otherwise would have against  
18 either the purchaser or vendor or seller, and such claim for  
19 refund is accompanied by either:

20           (1) A notarized assignment of rights statement by the  
21 vendor or seller to the purchaser allowing the purchaser to seek  
22 the refund on behalf of the vendor or seller. An assignment of  
23 rights statement shall contain the Missouri sales or use tax  
24 registration number of the vendor or seller, a list of the  
25 transactions covered by the assignment, the tax periods and  
26 location for which the original sale was reported to the director  
27 of revenue by the vendor or seller, and a notarized statement  
28 signed by the vendor or seller affirming that the vendor or  
29 seller has not received a refund or credit, will not apply for a



1 refund or credit of the tax collected on any transactions covered  
2 by the assignment, and authorizes the director to amend the  
3 seller's return to reflect the refund; or

4 (2) In the event the vendor or seller fails or refuses to  
5 provide an assignment of rights statement within sixty days from  
6 the date of such purchaser's written request to the vendor or  
7 seller, or the purchaser is not able to locate the vendor or  
8 seller or the vendor or seller is no longer in business, the  
9 purchaser may provide the director a notarized statement  
10 confirming the efforts that have been made to obtain an  
11 assignment of rights from the vendor or seller. Such statement  
12 shall contain a list of the transactions covered by the  
13 assignment, the tax periods and location for which the original  
14 sale was reported to the director of revenue by the vendor or  
15 seller.

16  
17 The director shall not require such vendor, seller, or purchaser  
18 to submit amended returns for refund claims submitted under the  
19 provisions of this subsection. Notwithstanding the provisions of  
20 section 32.057, if the seller is registered with the director for  
21 collection and remittance of sales tax, the director shall notify  
22 the seller at the seller's last known address of the claim for  
23 refund. If the seller objects to the refund within thirty days  
24 of the date of the notice, the director shall not pay the refund.  
25 If the seller agrees that the refund is warranted or fails to  
26 respond within thirty days, the director may issue the refund and  
27 amend the seller's return to reflect the refund. For purposes of  
28 section 32.069, the refund claim shall not be considered to have  
29 been filed until the seller agrees that the refund is warranted



1 or thirty days after the date the director notified the seller  
2 and the seller failed to respond.

3 5. Notwithstanding the provisions of section 32.057, when a  
4 vendor files a refund claim on behalf of a purchaser and such  
5 refund claim is denied by the director, notice of such denial and  
6 the reason for the denial shall be sent by the director to the  
7 vendor and each purchaser whose name and address is submitted  
8 with the refund claim form filed by the vendor. A purchaser  
9 shall be entitled to appeal the denial of the refund claim within  
10 sixty days of the date such notice of denial is mailed by the  
11 director as provided in section 144.261. The provisions of this  
12 subsection shall apply to all refund claims filed after August  
13 28, 2012. The provisions of this subsection allowing a purchaser  
14 to appeal the director's decision to deny a refund claim shall  
15 also apply to any refund claim denied by the director on or after  
16 January 1, 2007, if an appeal of the denial of the refund claim  
17 is filed by the purchaser no later than September 28, 2012, and  
18 if such claim is based solely on the issue of the exemption of  
19 the electronic transmission or delivery of computer software.

20 6. Notwithstanding the provisions of this section, the  
21 director of revenue shall authorize direct-pay agreements to  
22 purchasers which have annual purchases in excess of seven hundred  
23 fifty thousand dollars pursuant to rules and regulations adopted  
24 by the director of revenue. For the purposes of such direct-pay  
25 agreements, the taxes authorized pursuant to chapters 66, 67, 70,  
26 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon  
27 the location of the place of business of the purchaser.

28 [5.] 7. Special rules applicable to error corrections  
29 requested by customers of mobile telecommunications service are



1 as follows:

2 (1) For purposes of this subsection, the terms "customer",  
3 "home service provider", "place of primary use", "electronic  
4 database", and "enhanced zip code" shall have the same meanings  
5 ~~as defined in the Mobile Telecommunications Sourcing Act~~  
6 incorporated by reference in section 144.013;

7 (2) Notwithstanding the provisions of this section, if a  
8 customer of mobile telecommunications services believes that the  
9 amount of tax, the assignment of place of primary use or the  
10 taxing jurisdiction included on a billing is erroneous, the  
11 customer shall notify the home service provider, in writing,  
12 within three years from the date of the billing statement. The  
13 customer shall include in such written notification the street  
14 address for the customer's place of primary use, the account name  
15 and number for which the customer seeks a correction of the tax  
16 assignment, a description of the error asserted by the customer  
17 and any other information the home service provider reasonably  
18 requires to process the request;

19 (3) Within sixty days of receiving the customer's notice,  
20 the home service provider shall review its records and the  
21 electronic database or enhanced zip code to determine the  
22 customer's correct taxing jurisdiction. If the home service  
23 provider determines that the review shows that the amount of tax,  
24 assignment of place of primary use or taxing jurisdiction is in  
25 error, the home service provider shall correct the error and, at  
26 its election, either refund or credit the amount of tax  
27 erroneously collected to the customer for a period of up to three  
28 years from the last day of the home service provider's sixty-day  
29 review period. If the home service provider determines that the



1 review shows that the amount of tax, the assignment of place of  
2 primary use or the taxing jurisdiction is correct, the home  
3 service provider shall provide a written explanation of its  
4 determination to the customer.

5 ~~[6.] 8. For all refund claims submitted to the department~~  
6 of revenue on or after September 1, 2003, notwithstanding any  
7 provision of this section to the contrary, if a person legally  
8 obligated to remit the tax levied pursuant to sections 144.010 to  
9 144.525 has received a refund of such taxes for a specific issue  
10 and submits a subsequent claim for refund of such taxes on the  
11 same issue for a tax period beginning on or after the date the  
12 original refund check issued to such person, no refund shall be  
13 allowed. This subsection shall not apply and a refund shall be  
14 allowed if an additional refund claim is filed due to any of the  
15 following:

16 (1) Receipt of additional information or an exemption  
17 certificate from the purchaser of the item at issue;

18 (2) A decision of a court of competent jurisdiction or the  
19 administrative hearing commission; or

20 (3) Changes in regulations or policy by the department of  
21 revenue.

22 [7.] 9. Notwithstanding any provision of law to the  
23 contrary, the director of revenue shall respond to a request for  
24 a binding letter ruling filed in accordance with section 536.021  
25 within sixty days of receipt of such request. If the director of  
26 revenue fails to respond to such letter ruling request within  
27 sixty days of receipt by the director, the director of revenue  
28 shall be barred from pursuing collection of any assessment of  
29 sales or use tax with respect to the issue which is the subject



1 of the letter ruling request. For purposes of this subsection,  
2 the term "letter ruling" means a written interpretation of law by  
3 the director to a specific set of facts provided by a specific  
4 taxpayer or his or her agent.

5 ~~[8.] 10. If any tax was paid more than once, was~~  
6 incorrectly collected, or was incorrectly computed, such sum  
7 shall be credited on any taxes then due from the person legally  
8 obligated to remit the tax pursuant to sections 144.010 to  
9 144.510, against any deficiency or tax due discovered through an  
10 audit of the person by the department of revenue through  
11 adjustment during the same tax filing period for which the audit  
12 applied."; and

13 Further amend the title and enacting clause accordingly.



SENATE AMENDMENT NO. 4Offered by Wasson of 20<sup>th</sup>Amend SCS/House Bill No. 1504, Page 18, Section 67.5038, Line 8,

2 by inserting after all of said line the following:

3 "71.625. 1. The timely payment of a license tax due to any  
4 municipal corporation in this state, or any county pursuant to  
5 section 66.300, which is delivered by United States mail to the  
6 municipality or county office designated by such municipality or  
7 county office to receive such payments, shall be deemed paid as  
8 of the postmark date stamped on the envelope or other cover in  
9 which such payment is mailed. In the event any payment of tax  
10 due is sent by registered or certified mail, the date of the  
11 registration or certification shall be deemed the postmark date.  
12 No additional tax, penalty or interest shall be imposed by any  
13 municipality or county on any taxpayer whose payment is delivered  
14 by United States mail, if the postmark date stamped on the  
15 envelope or other cover containing such payment falls within the  
16 prescribed period on or before the prescribed date, including any  
17 extension granted, for making the payment. When the last day for  
18 making any license tax payment, including extensions, falls on a  
19 Saturday, a Sunday, or a legal holiday in this state, the payment  
20 shall be considered timely if the payment is made on the next  
21 succeeding day which is not a Saturday, Sunday or legal holiday.

*offered 4-30-12*  
*adopted 4-30-12*



1        2. Except as otherwise provided by law, the interest  
2        provisions of section 144.170 and penalty provisions of section  
3        144.250 relating to delinquent sales taxes shall apply to  
4        delinquent taxes due as a result of the imposition of a license  
5        tax by any municipal corporation. The limitation for bringing  
6        suit for the collection of the delinquent tax and penalty shall  
7        be the same as that provided in sections 144.010 to 144.510.";  
8        and

9        Further amend the title and enacting clause accordingly.





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# SENATE AMENDMENT NO. 5

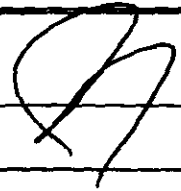
Offered by Senator Lamping of \_\_\_\_\_

Amend SA 5 to SCS Howe Bill No. 1504, Page 1, Section \_\_\_\_\_, Line 5

by

striking the word "six" AND INSERTING  
IN LIEU THEREOF THE FOLLOWING: "TWENTY-THREE".

Offered 4-30-12  
adopted 4-30-12

Action Taken \_\_\_\_\_  
Date \_\_\_\_\_  




SENATE AMENDMENT NO. 5Offered by Kraus of 8<sup>TH</sup>Amend SCS/HB Bill No. 1504, Page 11, Section 67.5012, Line 10,

by inserting at the end of said line the following:

"The question of whether to continue to impose the one-tenth of one cent local sales tax authorized under this section shall be submitted to the voters of the county every six years after the voters of that county approved the initial imposition of the tax."

offered 4-30-12  
adapted 4-30-12



SENATE AMENDMENT NO. 6

Offered by Schaaf of \_\_\_\_\_  
Amend SS/SGG/HCS/House Bill No. 1504, Page 8, Section 67.1754, Line 81

of said page, by inserting after all of said line the following:

"67.2500. 1. A theater, cultural arts, and entertainment district may be established in the manner provided in section 67.2505 by the governing body of any county, city, town, or village that has adopted transect-based zoning under chapter 89, any county described in this subsection, or any city, town, or village that is within such counties:

(1) Any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants;

(2) Any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants;

(3) Any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants;

(4) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants;

(5) Any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one

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1 hundred thirty-five thousand five hundred inhabitants;

2 (6) Any county of the first classification with more than  
3 one hundred four thousand six hundred but fewer than one hundred  
4 four thousand seven hundred inhabitants;

5 (7) Any county of the first classification with more than  
6 eighty-three thousand but fewer than ninety-two thousand  
7 inhabitants and with a home rule city with more than seventy-six  
8 thousand but fewer than ninety-one thousand inhabitants as the  
9 county seat.

10 2. Sections 67.2500 to 67.2530 shall be known as the  
11 "Theater, Cultural Arts, and Entertainment District Act".

12 3. As used in sections 67.2500 to 67.2530, the following  
13 terms mean:

14 (1) "District", a theater, cultural arts, and entertainment  
15 district organized under this section;

16 (2) "Qualified electors", "qualified voters", or "voters",  
17 registered voters residing within the district or subdistrict, or  
18 proposed district or subdistrict, who have registered to vote  
19 pursuant to chapter 115 or, if there are no persons eligible to  
20 be registered voters residing in the district or subdistrict,  
21 proposed district or subdistrict, property owners, including  
22 corporations and other entities, that are owners of real  
23 property;

24 (3) "Registered voters", persons qualified and registered  
25 to vote pursuant to chapter 115; and

26 (4) "Subdistrict", a subdivision of a district, but not a  
27 separate political subdivision, created for the purposes  
28 specified in subsection 5 of section 67.2505.

29 67.2510. As a complete alternative to the procedure



1 establishing a district set forth in section 67.2505, a theater,  
2 cultural arts, and entertainment district may be established in  
3 the manner provided in section 67.2515 by a circuit court with  
4 jurisdiction over any county, city, town, or village that has  
5 adopted transect-based zoning under chapter 89, any county  
6 described in this section, or any city, town, or village that is  
7 within such counties:

8 (1) Any county with a charter form of government and with  
9 more than two hundred fifty thousand but less than three hundred  
10 fifty thousand inhabitants;

11 (2) Any county of the first classification with more than  
12 ninety-three thousand eight hundred but fewer than ninety-three  
13 thousand nine hundred inhabitants;

14 (3) Any county of the first classification with more than  
15 one hundred eighty-four thousand but fewer than one hundred  
16 eighty-eight thousand inhabitants;

17 (4) Any county with a charter form of government and with  
18 more than six hundred thousand but fewer than seven hundred  
19 thousand inhabitants;

20 (5) Any county of the first classification with more than  
21 one hundred thirty-five thousand four hundred but fewer than one  
22 hundred thirty-five thousand five hundred inhabitants;

23 (6) Any county of the first classification with more than  
24 one hundred four thousand six hundred but fewer than one hundred  
25 four thousand seven hundred inhabitants;

26 (7) Any county of the first classification with more than  
27 eighty-three thousand but fewer than ninety-two thousand  
28 inhabitants and with a home rule city with more than seventy-six  
29 thousand but fewer than ninety-one thousand inhabitants as the



1       county seat."; and

2               Further amend the title and enacting clause accordingly.

