

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Bill No. 366, Page1, Line 3 of the title, by deleting the words
2 "rebuilding damaged infrastructure" and inserting in lieu thereof the words "political subdivisions";
3 and
4

5 Further amend said bill, Page 13, Section 144.030, Line 388, by inserting after said line the
6 following:

7 "184.800. Sections 184.800 to 184.880 shall be known as the "Missouri Museum and
8 Cultural District Act".

9 184.805. 1. As used in sections 184.800 to 184.880, the following terms mean:

10 (1) "Board", the board of directors of a district;

11 (2) "Cultural asset", a building or area used for the purposes of promoting community
12 culture and the arts, recreation and knowledge, including for purposes of supporting or promoting
13 the performing arts, theater, music, entertainment, public spaces, public libraries or other public
14 assets;

15 (3) "Disaster area", an area located within a municipality for which public and individual
16 assistance has been declared by the President under Section 401 of the Robert T. Stafford Disaster
17 Relief and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq., provided that the
18 municipality adopts or has adopted an ordinance approving a redevelopment plan within five years
19 after the President declares such disaster;

20 (4) "District", a museum and cultural district organized pursuant to sections 184.800 to
21 184.880;

22 [(3)] (5) "Museum", a building or area used for the purpose of exhibiting and/or preserving
23 objects or specimens of interest to the public, including but not limited to photographs, art, historical
24 items, items of natural history, and items connected with wildlife [and] , conservation, and historical
25 events;

26 [(4)] (6) "Owner of real property", the owner of the fee interest in the real property[, except
27 that when the real property is subject to a lease of ten or more years, the lessee rather than the owner
28 of the fee interest shall be considered as the "owner of real property"]. An owner may be either a
29 natural person or a [juridical] legal entity.

30 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of Missouri,
31 section 137.073, and as used in sections 184.800 to 184.880, the following terms shall have the
32 meanings given:

33 (1) "Approval of the required majority" [or "direct voter approval"], a simple majority;

34 (2) "Qualified voters", the owners of real property located within the proposed district [or
35 any person residing in the district who is a legal voter within the district].

36 184.810. 1. A district where the majority of the property is located within a disaster area
37 may be created to fund, promote, plan, design, construct, improve, maintain and operate one or more

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1 projects relating to [a museum] one or more museums and cultural assets or to assist in such activity.

2 2. A district is a political subdivision of the state.

3 3. No structures operated by a museum and cultural district board pursuant to sections
4 184.800 to 184.880 shall be named for a commercial venture.

5 184.815. 1. Whenever the creation of a district is desired, the owners of real property who
6 own at least two-thirds of the real property within the proposed district may file a petition requesting
7 the creation of a district. The petition shall be filed in the circuit court of the county in which the
8 proposed district is located. Any petition to create a museum and cultural district pursuant to the
9 provisions of sections 184.800 to 184.880 shall be filed [on or before December 31, 1998] within
10 five years after the Presidential declaration establishing the disaster area.

11 2. The proposed district area [shall be contiguous and] may contain one or more parcels of
12 real property, which may or may not be contiguous and may further include any portion of one or
13 more municipalities.

14 3. The petition shall set forth:

15 (1) The name and address of each owner of real property located within the proposed district
16 [or who is a legal voter resident within the proposed district];

17 (2) A specific description of the proposed district boundaries including a map illustrating
18 such boundaries;

19 (3) A general description of the purpose or purposes for which the district is being formed,
20 including a description of the proposed museum or museums and cultural asset or cultural assets and
21 a general plan for [its] operation of each museum and each cultural asset within the district; and

22 (4) The name of the proposed district.

23 4. In the event any owner of real property within the proposed district who is named in the
24 petition [or any legal voter resident within the district] shall not join in the petition or file an entry of
25 appearance and waiver of service of process in the case, a copy of the petition shall be served upon
26 said owner [or legal voter] in the manner provided by supreme court rule for the service of petitions
27 generally. Any objections to the petition shall be raised by answer within the time provided by
28 supreme court rule for the filing of an answer to a petition.

29 184.820. 1. Any owner of real property within the proposed district [and any legal voter
30 who is a resident within the proposed district] may join in or file a petition supporting or answer
31 opposing the creation of the district and seeking a judgment respecting these same issues.

32 2. The court shall hear the case without a jury. If the court determines the petition is
33 defective or the proposed district or its plan of operation is unconstitutional, it shall enter its
34 judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the
35 court determines the petition is not legally defective and the proposed district and plan of operation
36 are not unconstitutional, the court shall determine and declare the district organized and incorporated
37 and shall approve the plan of operation stated in the petition.

38 3. Any party having filed a petition or answer to a petition may appeal the circuit court's
39 order or judgment in the same manner as provided for other appeals. Any order either refusing to
40 incorporate the district or incorporating the district shall be deemed a final judgment for purposes of
41 appeal.

42 184.827. A museum and cultural district created pursuant to sections 184.800 to 184.880
43 shall be governed by a board of directors consisting of [eight] five members[. Five of the members]
44 who shall be elected as provided in section 184.830. [Three members of the board of directors shall
45 be appointed by the governor with the advice and consent of the senate for a three-year term. Not
46 more than two of the three members appointed by the governor shall be of the same political party.
47 The governor shall appoint an interim director to complete the unexpired term of a director caused
48 by resignation or disqualification who was appointed by the governor.]

184.830. 1. Within thirty days after the order declaring the district organized has become final, the circuit clerk of the county in which the petition was filed shall, give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, call a meeting of the owners of real property within the district at a day and hour specified in a public place in the county in which the petition was filed for the purpose of electing a board of five directors, to be composed of owners or representatives of owners of real property in the district.

2. The owners of real property, when assembled, shall organize by the election of a chairman and secretary of the meeting who shall conduct the election. At the election, each acre of real property within the district shall be considered as a voting interest, and each owner of real property shall have one vote in person or by proxy for every acre of real property owned within the district for each director to be elected. A director need not be a legal voter of the district.

3. Each director shall serve for a term of three years and until his or her successor is duly elected and qualified. Successor directors shall be elected in the same manner as the initial directors at a meeting of the owners of real property called by the board. Each successor director shall serve a three-year term. The remaining directors shall have the authority to elect an interim director to complete any unexpired term of a director caused by resignation or disqualification.

4. Directors shall be at least twenty-one years of age.

184.835. 1. The board shall possess and exercise all of the district's legislative and executive powers.

2. Within thirty days after the election of the initial directors, the board shall meet. At its first meeting and after each election of new board members the board shall elect a chairman, a secretary, a treasurer and such other officers as it deems necessary from its members. A director may fill more than one office, except that a director may not fill both the office of chairman and secretary.

3. [The board may employ such employees as it deems necessary; provided, however, that the board shall not employ any employee who is related within the fourth degree by blood or marriage to a member of the board.

4.] At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal.

[5.] 4. A simple majority of the board shall constitute a quorum. If a quorum exists, a simple majority of those voting shall have the authority to act in the name of the board, and approve any board resolution.

[6.] 5. Each director shall devote such time to the duties of the office as the faithful discharge thereof may require and may be reimbursed for his or her actual expenditures in the performance of his or her duties on behalf of the district.

184.840. 1. A district may receive and use funds for the purposes of planning, designing, constructing, reconstructing, maintaining and operating [a museum] one or more museums and cultural assets, conducting educational programs in connection therewith [for any public purpose] which is reasonably connected with the museum or cultural asset and for any other purposes authorized by sections 184.840 to 184.880. Such funds may be derived from any funding method which is authorized by sections 184.800 to 184.880 and from any other source, including but not limited to funds from federal sources, the state of Missouri or an agency thereof, a political subdivision of the state or private sources.

2. The general assembly may annually for a period of twenty years after [July 7, 1997] January 1, 2013, make appropriations from general revenue to a district which is created pursuant to the provisions of sections 184.800 to 184.880.

184.845. 1. The board of the district may impose a museum and cultural district sales tax by

1 resolution on all retail sales made in such museum and cultural district which are subject to taxation
2 pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural district sales
3 tax may be imposed for any museum or cultural purpose designated by the board of the museum and
4 cultural district. If the resolution is adopted the board of the district may submit the question of
5 whether to impose a sales tax authorized by this section to [either the legal voters of the district
6 and/or to the owners of real property within the district] the qualified voters, who shall have the same
7 voting interests as with the election of members of the board of the district.

8 2. The sales tax authorized by this section shall become effective on the first day of the
9 second calendar quarter following adoption of the tax by the board or qualified voters, if the board
10 elects to submit the question of whether to impose a sales tax to the qualified voters.

11 3. In each museum and cultural district in which a sales tax has been imposed in the manner
12 provided by this section, every retailer shall add the tax imposed by the museum and cultural district
13 pursuant to this section to the retailer's sale price, and when so added such tax shall constitute a part
14 of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law
15 in the same manner as the purchase price.

16 4. In order to permit sellers required to collect and report the sales tax authorized by this
17 section to collect the amount required to be reported and remitted, but not to change the requirements
18 of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of
19 pennies, the museum and cultural district may establish appropriate brackets which shall be used in
20 the district imposing a tax pursuant to this section in lieu of those brackets provided in section
21 [144.825] 144.285.

22 5. All revenue received by a museum and cultural district from the tax authorized by this
23 section which has been designated for a certain museum or cultural purpose shall be deposited in a
24 special trust fund and shall be used solely for such designated purpose. All funds remaining in the
25 special trust fund shall continue to be used solely for such designated museum or cultural purpose.
26 Any funds in such special trust fund which are not needed for current expenditures may be invested
27 by the board of directors in accordance with applicable laws relating to the investment of other
28 museum or cultural district funds.

29 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
30 percent or one percent on the receipts from the sale at retail of all tangible personal property or
31 taxable services at retail within the museum and cultural district adopting such tax, if such property
32 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections
33 144.010 to 144.525. Any museum and cultural district sales tax imposed pursuant to this section
34 shall be imposed at a rate that shall be uniform throughout the district.

35 7. On and after the effective date of any tax imposed pursuant to this section, the museum
36 and cultural district shall perform all functions incident to the administration, collection,
37 enforcement, and operation of the tax. The tax imposed pursuant to this section shall be collected
38 and reported upon such forms and under such administrative rules and regulations as may be
39 prescribed by the museum and cultural district.

40 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
41 sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,
42 shall apply to the collection of the tax imposed by this section, except as modified in this section.
43 All revenue collected under this section by the director of the department of revenue on behalf of the
44 museum and cultural districts, except for one percent for the cost of collection which shall be
45 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
46 hereby created and shall be known as the "Missouri Museum Cultural District Tax Fund"; and shall
47 be used solely for such designated purpose. Moneys in the fund shall not be deemed to be state
48 funds, and shall not be commingled with any funds of the state. The director may make refunds

1 from the amounts in the fund and credited to the district for erroneous payments and overpayments
 2 made, and may redeem dishonored checks and drafts deposited to the credit of such county.

3 9. All exemptions granted to agencies of government, organizations, persons and to the sale
 4 of certain articles and items of tangible personal property and taxable services pursuant to the
 5 provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
 6 collection of the tax imposed by this section.

7 10. The same sales tax permit, exemption certificate and retail certificate required by
 8 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
 9 the requirements of this section, and no additional permit or exemption certificate or retail certificate
 10 shall be required; except that the museum and cultural district may prescribe a form of exemption
 11 certificate for an exemption from the tax imposed by this section.

12 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of
 13 those sections are hereby made applicable to violations of this section.

14 12. For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail
 15 sales except retail sales of motor vehicles shall be deemed to be consummated at the place of
 16 business of the retailer unless the tangible personal property sold is delivered by the retailer or the
 17 retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state
 18 destination. In the event a retailer has more than one place of business in this state which participates
 19 in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where
 20 the initial order for the tangible personal property is taken, even though the order shall be forwarded
 21 elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee
 22 shall be deemed to be consummated at the place of business from which the employee works.

23 13. All sales taxes collected by the museum and cultural district shall be deposited by the
 24 museum and cultural district in a special fund to be expended for the purposes authorized in this
 25 section. The museum and cultural district shall keep accurate records of the amount of money which
 26 was collected pursuant to this section, and the records shall be open to the inspection by the officers
 27 and directors of each museum and cultural district and the Missouri department of revenue. Tax
 28 returns filed by businesses within the district shall otherwise be considered as confidential in the
 29 same manner as sales tax returns filed with the Missouri department of revenue.

30 14. No museum and cultural district imposing a sales tax pursuant to this section may repeal
 31 or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay
 32 any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other
 33 obligations which it has issued or which have been issued to finance any project or projects.

34 184.847. 1. The board of a district may impose an admissions fee on every person, firm,
 35 association, company or partnership of whatever form offering or managing any form of
 36 entertainment, amusement, athletic or other commercial or nonprofit event or venue for which
 37 admission is charged and which is presented within the district. The fee shall be at a rate of no more
 38 than one dollar per seat or admission sold. This fee is in addition to any state or local tax. Such
 39 admission fee may be imposed for any museum and cultural purpose designated by the board of the
 40 museum and cultural district. If the resolution is adopted, the board of the district may submit the
 41 question of whether to impose such admission fee authorized by this section to the qualified voters,
 42 who shall have the same voting interests as with the election of members of the board of the district.
 43 The question shall specify the particular types of events or venues that shall be subject to such
 44 admission fee.

45 2. The admission fee authorized by this section shall become effective on the first day of the
 46 second calendar quarter following the adoption of the admission fee by the qualified voters.

47 3. All revenue received by a museum and cultural district from the admission fee authorized
 48 by this section shall be deposited into a special trust fund and shall be used solely for such designated

1 purpose. All funds remaining in the special trust fund shall continue to be used solely for such
 2 designated museum or cultural purpose. Any funds in such special trust fund which are not needed
 3 for current expenditures may be invested by the board of directors in accordance with applicable
 4 laws relating to the investment of other museum and cultural district funds.

5 4. On and after the effective date of any admission fee imposed pursuant to this section, the
 6 museum and cultural district shall perform all functions incident to the administration, collection,
 7 enforcement, and operation of the admission fee. The admission fee imposed under this section shall
 8 be collected and reported upon such forms and under such administrative rules and regulations as
 9 may be prescribed by the museum and cultural district.

10 184.850. 1. A district may contract and incur obligations appropriate to accomplish its
 11 purposes.

12 2. A district may enter into any lease or lease-purchase agreement for or with respect to any
 13 real or personal property necessary or convenient for its purposes.

14 3. A district may enter into operating agreements and/or management agreements [with
 15 not-for-profit corporations] to operate [the] a museum or cultural asset or carry out any other
 16 authorized purposes or functions of the district.

17 4. A district may borrow money for its purposes at such rates of interest as the district may
 18 determine.

19 5. A district may issue bonds, notes and other obligations, and may secure any of such
 20 obligations by mortgage, pledge, assignment, security agreement or deed of trust of any or all of the
 21 property and income of the district, subject to the restrictions provided in sections 184.800 to
 22 184.880. The district shall also have the power and authority to secure financing on the issuance of
 23 bonds for financing through another political subdivision or an agency of the state.

24 6. A district may enter into labor agreements, establish all bid conditions, decide all contract
 25 awards, pay all contractors and generally supervise the construction of [the] a museum or cultural
 26 asset project.

27 7. A district may hire employees, enter leases and contracts, and otherwise take such actions
 28 and enter into such agreements as are necessary or incidental to the ownership, operation, and
 29 maintenance of each museum and each cultural asset within the district.

30 184.865. The district may contract with a federal agency, a state or its agencies and political
 31 subdivisions, a corporation, partnership or limited partnership, limited liability company, or
 32 individual regarding funding, promotion, planning, designing, constructing, improving, maintaining,
 33 or operating [a project] any museum or cultural asset within the district or to assist in such activity[;
 34 provided, however, that any contract providing for the overall management and operation of the
 35 museum for the district shall only be with a governmental entity or a not-for-profit
 36 corporation].";and

37
 38 Further said bill by amending the title, enacting clause and intersectional references accordingly.