FIRST REGULAR SESSION [TRULY AGREED TO AND FINALLY PASSED] HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 99

97TH GENERAL ASSEMBLY

2013

0160H.02T

AN ACT

To repeal sections 11.010, 32.087, 77.030, 78.090, 79.070, 94.270, 115.003, 115.005, 115.007, 115.249, 115.259, 115.281, 115.299, 115.300, 115.383, 115.419, 115.423, 115.433, 115.436, 115.439, 115.449, 115.455, 115.456, 115.493, 115.601, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 473.730, 473.733, and 473.737, RSMo, and section 77.030 as truly agreed to and finally passed by house bill no. 163, ninety-seventh general assembly, first regular session, and to enact in lieu thereof forty-two new sections relating to elections, with an emergency clause for certain sections.

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

Section A. Sections 11.010, 32.087, 77.030, 78.090, 79.070, 94.270, 115.003, 115.005, 115.007, 115.249, 115.259, 115.281, 115.299, 115.300, 115.383, 2 115.419, 115.423, 115.433, 115.436, 115.439, 115.449, 115.455, 115.456, 115.493, 3 4 115.601, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 473.730, 473.733, and 473.737, RSMo, and section 56 77.030 as truly agreed to and finally passed by house bill no. 163, ninety-seventh general assembly, first regular session, are repealed and forty-two new sections 7 8 enacted in lieu thereof, to be known as sections 11.010, 11.025, 32.087, 67.1009, 9 77.030, 78.090, 79.070, 94.270, 115.003, 115.005, 115.007, 115.249, 115.259, 10 115.281, 115.299, 115.300, 115.383, 115.419, 115.423, 115.433, 115.436, 115.439, 11 115.449, 115.455, 115.456, 115.493, 115.601, 144.020, 144.021, 144.069, 144.071,12144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 473.730, 473.733,13473.737, and 1 to read as follows:

11.010. The official manual, commonly known as the "Blue Book", $\mathbf{2}$ compiled and electronically published by the secretary of state on its official website is the official manual of this state, and it is unlawful for any officer or 3 4 employee of this state except the secretary of state or a designated employee of the secretary of state, or any board, or department or any officer 56 or employee thereof, to cause to be printed, at state expense, any duplication or rearrangement of any part of the manual. It is also unlawful for the secretary of 7 8 state to publish, or permit to be published in the manual any duplication, or 9 rearrangement of any part of any report, or other document, required to be printed at the expense of the state which has been submitted to and rejected by 10him or her as not suitable for publication in the manual. 11

11.025. Notwithstanding any other provision of law, the secretary of state may enter into an agreement directly with a nonprofit organization for such nonprofit organization to print and distribute copies of the official manual. The secretary of state shall provide to the organization the electronic version of the official manual prepared and published under this chapter. The nonprofit organization shall charge a fee for a copy of the official manual to cover the cost of production and distribution.

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

2. Any local sales tax so adopted shall become effective on the first day
of the second calendar quarter after the director of revenue receives notice of
adoption of the local sales tax, except as provided in subsection 18 of this section,
and shall be imposed on all transactions on which the Missouri state
sales tax is imposed.

3. Every retailer within the jurisdiction of one or more taxing entities which has imposed one or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase

 $\mathbf{2}$

18 price. The combined rate of the state sales tax and all local sales taxes shall be19 the sum of the rates, multiplying the combined rate times the amount of the sale.

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

245. (1) The ordinance or order imposing a local sales tax under the local 25sales tax law shall impose a tax upon all [sellers a tax for the privilege of 26engaging in the business of selling tangible personal property or rendering taxable services at retail] transactions upon which the Missouri state sales 27tax is imposed to the extent and in the manner provided in sections 144.010 to 28144.525, and the rules and regulations of the director of revenue issued pursuant 29thereto; except that the rate of the tax shall be the sum of the combined rate of 30the state sales tax or state highway use tax and all local sales taxes imposed 31under the provisions of the local sales tax law. 32

33 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have previously 34approved a local use tax under section 144.757, shall have placed on the 35ballot on or after the general election in November 2014, but no later 36 than the general election in November 2016, whether to repeal 37application of the local sales tax to the titling of motor vehicles, 38trailers, boats, and outboard motors that are subject to state sales tax 39 under section 144.020 and purchased from a source other than a 40 licensed Missouri dealer. The ballot question presented to the local 41voters shall contain substantially the following language: 42

43Shall the (local jurisdiction's name) discontinue 44applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from 4546 a source other than a licensed Missouri dealer? Approval of this measure will result in a reduction of local revenue to provide for vital 47services for (local jurisdiction's name) and it will place 48Missouri dealers of motor vehicles, outboard motors, boats, and trailers 49 at a competitive disadvantage to non-Missouri dealers of motor 50vehicles, outboard motors, boats, and trailers. 51

52 \Box YES \Box NO

53 If you are in favor of the question, place an "X" in the box opposite

54 "YES". If you are opposed to the question, place an "X" in the box 55 opposite "NO".

(3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2016, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

63 (4) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters, 64 the governing body of any local taxing jurisdiction that had previously 65imposed a local use tax on the use of motor vehicles, trailers, boats, and 66 outboard motors may, at any time, place a proposal on the ballot at any 67election to repeal application of the local sales tax to the titling of 68 motor vehicles, trailers, boats, and outboard motors purchased from a 69 source other than a licensed Missouri dealer. If a majority of the votes 7071cast by the registered voters voting thereon are in favor of the proposal 72to repeal application of the local sales tax to such titling, then the local 73sales tax shall no longer be applied to the titling of motor vehicles, 74trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the 7576registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall 7778remain in effect.

79(5) In addition to the requirement that the ballot question set 80 forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the 81 general election in November 2016, whenever the governing body of any 82local taxing jurisdiction imposing a local sales tax on the sale of motor 83 vehicles, trailers, boats, and outboard motors receives a petition, signed 84by fifteen percent of the registered voters of such jurisdiction voting 85in the last gubernatorial election, calling for a proposal to be placed on 86the ballot at any election to repeal application of the local sales tax to 87 the titling of motor vehicles, trailers, boats, and outboard motors 88 purchased from a source other than a licensed Missouri dealer, the 89 governing body shall submit to the voters of such jurisdiction a 90

proposal to repeal application of the local sales tax to such titling. If 91 92a majority of the votes cast by the registered voters voting thereon are 93 in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the 94titling of motor vehicles, trailers, boats, and outboard motors 95purchased from a source other than a licensed Missouri dealer. If a 96 majority of the votes cast by the registered voters voting thereon are 97opposed to the proposal to repeal application of the local sales tax to 9899 such titling, such application shall remain in effect.

100 (6) Nothing in this subsection shall be construed to authorize the
101 voters of any jurisdiction to repeal application of any state sales or use
102 tax.

103 (7) If any local sales tax on the titling of motor vehicles, trailers, 104boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take effect on 105106 the first day of the second calendar quarter after the election. If any local sales tax on the titling of motor vehicles, trailers, boats, and 107 108 outboard motors purchased from a source other than a licensed 109Missouri dealer is required to cease to be applied or collected due to 110failure of a local taxing jurisdiction to hold an election pursuant to 111 subdivision (2) of this subsection, such cessation shall take effect on 112March 1, 2017.

1136. On and after the effective date of any local sales tax imposed under the provisions of the local sales tax law, the director of revenue shall perform all 114115functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition to the sales tax for 116 the state of Missouri all additional local sales taxes authorized under the 117 authority of the local sales tax law. All local sales taxes imposed under the local 118 119 sales tax law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under 120121such administrative rules and regulations as may be prescribed by the director 122of revenue.

123 7. All applicable provisions contained in sections 144.010 to 144.525 124 governing the state sales tax and section 32.057, the uniform confidentiality 125 provision, shall apply to the collection of any local sales tax imposed under the 126 local sales tax law except as modified by the local sales tax law.

1278. All exemptions granted to agencies of government, organizations, 128persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.525, as these 129130sections now read and as they may hereafter be amended, it being the intent of 131this general assembly to ensure that the same sales tax exemptions granted from 132the state sales tax law also be granted under the local sales tax law, are hereby 133made applicable to the imposition and collection of all local sales taxes imposed 134under the local sales tax law.

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

142 10. All discounts allowed the retailer under the provisions of the state 143 sales tax law for the collection of and for payment of taxes under the provisions 144 of the state sales tax law are hereby allowed and made applicable to any local 145 sales tax collected under the provisions of the local sales tax law.

146 11. The penalties provided in section 32.057 and sections 144.010 to 147 144.525 for a violation of the provisions of those sections are hereby made 148 applicable to violations of the provisions of the local sales tax law.

14912. (1) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, all sales, except the sale of motor vehicles, 150trailers, boats, and outboard motors required to be titled under the laws of 151the state of Missouri, shall be deemed to be consummated at the place of 152business of the retailer unless the tangible personal property sold is delivered by 153the retailer or his agent to an out-of-state destination. In the event a retailer has 154more than one place of business in this state which participates in the sale, the 155sale shall be deemed to be consummated at the place of business of the retailer 156157where the initial order for the tangible personal property is taken, even though 158the order must be forwarded elsewhere for acceptance, approval of credit, 159shipment or billing. A sale by a retailer's agent or employee shall be deemed to 160be consummated at the place of business from which he works.

161 (2) For the purposes of any local sales tax imposed by an ordinance or
162 order under the local sales tax law, the sales tax upon the titling of all [sales

163 of] motor vehicles, trailers, boats, and outboard motors shall be [deemed to be 164 consummated] imposed at the rate in effect at the location of the residence 165 of the purchaser and not at the place of business of the retailer, or the place of 166 business from which the retailer's agent or employee works.

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

172 13. Local sales taxes [imposed pursuant to the local sales tax law] shall 173 not be imposed on the seller [on the purchase and sale] of motor vehicles, 174 trailers, boats, and outboard motors [shall not be collected and remitted by the 175 seller,] required to be titled under the laws of the state of Missouri, but 176 shall be collected from the purchaser by the director of revenue at the time 177 application is made for a certificate of title, if the address of the applicant is 178 within a taxing entity imposing a local sales tax under the local sales tax law.

17914. The director of revenue and any of his deputies, assistants and 180 employees who have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, 181182or recording of funds which come into the hands of the director of revenue under 183the provisions of the local sales tax law shall enter a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have been 184185collected under the local sales tax law in the amount of one hundred thousand 186dollars for each such tax; but the director of revenue may enter into a blanket bond covering himself and all such deputies, assistants and employees. The cost 187 of any premium for such bonds shall be paid by the director of revenue from the 188189share of the collections under the sales tax law retained by the director of revenue for the benefit of the state. 190

191 15. The director of revenue shall annually report on his management of 192each trust fund which is created under the local sales tax law and administration of each local sales tax imposed under the local sales tax law. He shall provide 193 194each taxing entity imposing one or more local sales taxes authorized by the local 195sales tax law with a detailed accounting of the source of all funds received by him 196 for the taxing entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each trust fund. A copy of the director's report and 197 annual audit shall be forwarded to each taxing entity imposing one or more local 198

199 sales taxes.

200 16. Within the boundaries of any taxing entity where one or more local sales taxes have been imposed, if any person is delinquent in the payment of the 201 202amount required to be paid by him under the local sales tax law or in the event 203a determination has been made against him for taxes and penalty under the local 204sales tax law, the limitation for bringing suit for the collection of the delinquent 205tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed 206207 against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes 208209under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax 210due so that appropriate action may be taken by the taxing entity. 211

21217. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is 213delinquent in payment of the tax imposed by the state sales tax law, and where 214such taxpayer is also delinquent in payment of any tax imposed by the local sales 215tax law, the director of revenue shall permit the taxing entity to join in any sale 216of property to pay the delinquent taxes and penalties due the state and to the 217218taxing entity under the local sales tax law. The proceeds from such sale shall 219first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity. 220

22118. If a local sales tax has been in effect for at least one year under the 222provisions of the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at an election as provided for in the local sales 223224tax law prior to the date such tax is due to expire, the tax so reimposed shall become effective the first day of the first calendar quarter after the director 225receives a certified copy of the ordinance, order or resolution accompanied by a 226227map clearly showing the boundaries thereof and the results of such election, 228provided that such ordinance, order or resolution and all necessary accompanying 229materials are received by the director at least thirty days prior to the expiration 230of such tax. Any administrative cost or expense incurred by the state as a result 231of the provisions of this subsection shall be paid by the city or county reimposing 232such tax.

67.1009. 1. The governing body of the following cities may impose 2 a tax as provided in this section: 3 (1) Any city of the fourth classification with more than eight 4 hundred thirty but fewer than nine hundred inhabitants and located in any 5 county with a charter form of government and with more than nine 6 hundred fifty thousand inhabitants;

7 (2) Any city of the fourth classification with more than four 8 thousand fifty but fewer than four thousand two hundred inhabitants and 9 located in any county with a charter form of government and with more 10 than nine hundred fifty thousand inhabitants.

11 2. The governing body of any city listed in subsection 1 of this 12section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be not 1314 more than six tenths of one percent per occupied room per night, except 15that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general 16or primary election a proposal to authorize the governing body of the city 1718to impose a tax pursuant to this section. The tax authorized by this section 19shall be in addition to the charge for the sleeping room and shall be in 20addition to any and all taxes imposed by law. Such tax shall be stated separately from all other charges and taxes. 21

3. The ballot of submission for any tax authorized in this section
shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent up to six tenths of one percent)?

28

\Box YES \Box NO

29If a majority of the votes cast on the question by the qualified voters voting 30thereon are in favor of the question, then the tax shall become effective on 31the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the 32question by the qualified voters voting thereon are opposed to the question, 33 34then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is 3536 approved by a majority of the qualified voters voting on the question.

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

77.030. 1. Unless it elects to be governed by subsection 2 of this section,

the council shall by ordinance divide the city into not less than four wards, and two councilmen shall be elected from each of such wards by the qualified voters thereof at the first election for councilmen in cities hereafter adopting the provisions of this chapter; the one receiving the highest number of votes in each ward shall hold his office for two years, and the one receiving the next highest number of votes shall hold his office for one year; but thereafter each ward shall elect annually one councilman, who shall hold his office for two years.

9 2. In lieu of electing councilmen as provided in subsection 1 of this 10section, the council may elect to establish wards and elect councilmen as provided in this subsection. If the council so elects, it shall, by ordinance, divide the city 11 into not less than four wards, and one councilman shall be elected from each of 12such wards by the qualified voters thereof at the first election for councilmen held 13in the city after it adopts the provisions of this subsection. At the first election 14held under this subsection the councilmen elected from the odd-numbered wards 15shall be elected for a term of one year and the councilmen elected from the 16even-numbered wards shall be elected for a term of two years. At each annual 17election held thereafter, successors for councilmen whose terms expire in such 18year shall be elected for a term of two years. 19

3. (1) Council members may serve four-year terms if the twoyear terms provided under subsection 1 or 2 of this section have been
extended to four years by approval of a majority of the voters voting on
the proposal.

24 (2) The ballot of submission shall be in substantially the 25 following form:

26 Shall the terms of council members which are currently set at 27 two years in...... (city) be extended to four years for members 28 elected after August 28, 2013?

29 \Box YES \Box NO

30 (3) If a majority of the voters voting approve the proposal
31 authorized in this subsection, the members of council who would serve
32 two years under subsections 1 and 2 of this section shall be elected to
33 four-year terms beginning with any election occurring after approval
34 of the ballot question.

78.090. 1. Candidates to be voted for at all general municipal elections
2 at which a mayor and councilmen are to be elected under the provisions of
3 sections 78.010 to [78.420] 78.400 shall be nominated by a primary election,

except as provided in this section, and no other names shall be placed upon 4 the general ballot except those selected in the manner herein prescribed. The $\mathbf{5}$ primary election for such nomination shall be held on the first Tuesday after the 6 7 first Monday in February preceding the municipal election.

8 2. (1) In lieu of conducting a primary election under this section, 9 any city organized under sections 78.010 to 78.400 may, by order or ordinance, provide for the elimination of the primary election and the 10 conduct of elections for mayor and councilman as provided in this 11 subsection. 12

13(2) Any person desiring to become a candidate for mayor or councilman shall file with the city clerk a signed statement of such 1415candidacy, stating whether such person is a resident of the city and a 16qualified voter of the city, that the person desires to be a candidate for 17nomination to the office of mayor or councilman to be voted upon at the next municipal election for such office, that the person is eligible 18 19for such office, that the person requests to be placed on the ballot, and that such person will serve if elected. Such statement shall be sworn 20to or affirmed before the city clerk. 21

(3) Under the requirements of section 115.023, the city clerk shall 2223notify the requisite election authority who shall cause the official ballots to be printed, and the names of the candidates shall appear on 24the ballots in the order that their statements of candidacy were filed 25with the city clerk. Above the names of the candidates shall appear the 26words "Vote for (number to be elected)". The ballot shall also include 27a warning that voting for more than the total number of candidates to 28be elected to any office invalidates the ballot. 29

79.070. No person shall be an alderman unless he or she is at least [twenty-one] eighteen years of age, a citizen of the United States, and an $\mathbf{2}$ inhabitant and resident of the city for one year next preceding his or her election, 3 and a resident, at the time he or she files and during the time he or she serves, 4 $\mathbf{5}$ of the ward from which he or she is elected.

94.270. 1. The mayor and board of aldermen shall have power and $\mathbf{2}$ authority to regulate and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers, 3 merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, 4 hotels, public boardinghouses, billiard and pool tables and other tables, bowling 5

alleys, lumber dealers, real estate agents, loan companies, loan agents, public 6 7 buildings, public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public lecturers, public meetings, circuses and shows, for parades 8 9 and exhibitions, moving picture shows, horse or cattle dealers, patent right 10dealers, stockyards, inspectors, gaugers, mercantile agents, gas companies, 11 insurance companies, insurance agents, express companies, and express agents, 12telegraph companies, light, power and water companies, telephone companies, 13manufacturing and other corporations or institutions, automobile agencies, and 14dealers, public garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline filling stations, soft drink stands, ice cream 15stands, ice cream and soft drink stands combined, soda fountains, street railroad 16cars, omnibuses, drays, transfer and all other vehicles, traveling and auction 17stores, plumbers, and all other business, trades and avocations whatsoever, and 1819fix the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and suppress ordinaries, money brokers, money changers, 20intelligence and employment offices and agencies, public masquerades, balls, 2122street exhibitions, dance houses, fortune tellers, pistol galleries, corn doctors, 23private venereal hospitals, museums, menageries, equestrian performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying 2425glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, 26theatrical or other exhibitions, boxing and sparring exhibitions, shows and 27amusements, tippling houses, and sales of unclaimed goods by express companies 28or common carriers, auto wrecking shops and junk dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others pursuing like 29occupations, with or without vehicles, and to prescribe their compensation; and 30 to regulate, license and restrain runners for steamboats, cars, and public houses; 3132and to license ferries, and to regulate the same and the landing thereof within the limits of the city, and to license and tax auto liveries, auto drays and jitneys. 33342. Notwithstanding any other law to the contrary, no city of the fourth

2. Notwithstanding any other law to the contrary, no city of the fourth classification with more than eight hundred but less than nine hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of twenty-seven dollars per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection. 423. Notwithstanding any other law to the contrary, no city of the fourth 43classification with more than four thousand one hundred but less than four thousand two hundred inhabitants and located in any county with a charter form 44 45of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of thirteen dollars and 4647fifty cents per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that 48exceeds the limitations of this subsection shall be automatically reduced to 49 comply with this subsection. 50

4. Notwithstanding any other law to the contrary, on or after January 1, 51522006, no city of the fourth classification with more than fifty-one thousand three hundred and eighty but less than fifty-one thousand four hundred inhabitants 53and located in any county with a charter form of government and with more than 54two hundred eighty thousand but less than two hundred eighty-five thousand or 55no city of the fourth classification with more than fifty-one thousand but fewer 56than fifty-two thousand inhabitants and located in any county with a charter 57form of government and with more than two hundred eighty thousand but less 58than two hundred eighty-five thousand shall levy or collect a license fee on hotels 59or motels in an amount in excess of one thousand dollars per year. No hotel or 60 61motel in such city shall be required to pay a license fee in excess of such amount, 62and any license fee in such city that exceeds the limitation of this subsection shall be automatically reduced to comply with this subsection. 63

5. Any city under subsection 4 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed one-eighth of one percent of such hotels' or motels' gross revenue.

68 6. Any city under [subsections] **subsection** 1[, 2, and 3] of this section 69 may increase a hotel and motel license tax by five percent per year but the total 70 tax levied under this section shall not exceed the greater of:

71

72 73 One-eighth of one percent of such hotels' or motels' gross revenue; or
 The business license tax rate for such hotel or motel on May 1, 2005.
 The provisions of subsection 6 of this section shall not apply to any tax

levied by a city when the revenue from such tax is restricted for use to a projectfrom which bonds are outstanding as of May 1, 2005.

115.003. The purpose of sections 115.001 to 115.[641] 801 [and sections 2 51.450 and 51.460] is to simplify, clarify and harmonize the laws governing

2

3 elections. It shall be construed and applied so as to accomplish its purpose.

115.005. Notwithstanding any other provision of law to the contrary,
sections 115.001 to 115.[641] 801 shall apply to all public elections in the state,
except elections for which ownership of real property is required by law for
voting.

115.007. No part of sections 115.001 to 115.[641] 801 [and sections 51.450
and 51.460] shall be construed as impliedly amended or repealed by subsequent
legislation if such construction can be reasonably avoided.

115.249. No voting machine shall be used unless it:

(1) Permits voting in absolute secrecy;

3 (2) Permits each voter to vote for as many candidates for each office as he4 is lawfully entitled to vote for, and no other;

5 (3) Permits each voter to vote for or against as many questions as he is6 lawfully entitled to vote on, and no more;

7 (4) Provides facilities for each voter to cast as many write-in votes for8 each office as he is lawfully entitled to cast;

9 (5) Permits each voter in a primary election to vote for the candidates of 10 only one party announced by the voter in advance;

[(6) Permits each voter at a presidential election to vote by use of a single
lever for the candidates of one party or group of petitioners for president, vice
president and their presidential electors;

14 (7)] (6) Correctly registers or records and accurately counts all votes cast15 for each candidate and for and against each question;

16 [(8)] (7) Is provided with a lock or locks which prevent any movement of 17 the voting or registering mechanism and any tampering with the mechanism;

18 [(9)] (8) Is provided with a protective counter or other device whereby
19 any operation of the machine before or after an election will be detected;

20 [(10)] (9) Is provided with a counter which shows at all times during the 21 election how many people have voted on the machine;

[(11)] (10) Is provided with a proper light which enables each voter,
while voting, to clearly see the ballot labels[;

(12) Is provided with a mechanical model, illustrating the manner ofvoting on the machine, suitable for the instruction of voters].

115.259. At each polling place using voting machines, the exterior of thevoting machines shall be in plain view of the election judges. [Each votingmachine shall be so placed that, unless its construction requires otherwise, the

4 ballot labels can be plainly seen by the election judges when not in use by 5 voters.] The election judges shall not be nor permit any other person to be in any 6 position, or near any position, that enables them to see how any voter votes or 7 has voted. The election judges may inspect any machine as necessary to make 8 sure the ballot label is in its proper place and that the machine has not been 9 damaged.

115.281. 1. Except as provided in subsection 3 of this section, not later than the sixth Tuesday prior to each election, or within fourteen days after candidates' names or questions are certified pursuant to section 115.125, the election authority shall cause to have printed and made available a sufficient quantity of absentee ballots, ballot envelopes and mailing envelopes. As soon as possible after the proper officer calls a special state or county election, the election authority shall cause to have printed and made available a sufficient duantity of absentee ballots, ballot envelopes and mailing envelopes.

9 2. All absentee ballots for an election shall be in the same form as the
10 official ballots for the election[, except that in lieu of the words "Official Ballot"
11 at the top of the ballot, the words "Official Absentee Ballot" shall appear].

3. Not later than forty-five days before each general, primary, and special election for federal office, the election authority shall cause to have printed and made available a sufficient quantity of absentee ballots, ballot envelopes, and mailing envelopes for absent uniformed services voters and overseas voters and shall begin transmitting such ballots to absent uniformed services and overseas voters who have submitted an absentee ballot application.

115.299. 1. To count absentee votes on election day, the election authority
shall appoint a sufficient number of teams of election judges comprised of an
equal number of judges [. Each team shall consist of four judges, two] from
each major political party.

2. The teams so appointed shall meet on election day after the time fixed $\mathbf{5}$ 6 by law for the opening of the polls at a central location designated by the election 7 authority. The election authority shall deliver the absentee ballots to the teams, and shall maintain a record of the delivery. The record shall include the number 8 9 of ballots delivered to each team and shall include a signed receipt from two 10 judges, one from each major political party. The election authority shall provide each team with a ballot box, tally sheets and statements of returns as are 11provided to a polling place. 12

3. Each team shall count votes on all absentee ballots designated by the

14 election authority.

154. One member of each team, closely observed by another member of the team from a different political party, shall open each envelope and call the voter's 1617name in a clear voice. Without unfolding the ballot, two team members, one from 18each major political party, shall initial the ballot, and an election judge shall 19place the ballot, still folded, in a ballot box. No ballot box shall be opened until 20all of the ballots a team is counting have been placed in the box. The votes shall 21be tallied and the returns made as provided in sections 115.447 to 115.525 for 22paper ballots. After the votes on all ballots assigned to a team have been counted, the ballots and ballot envelopes shall be placed on a string and enclosed 23in sealed containers marked "voted absentee ballots and ballot envelopes from the 24election held, 20....". All rejected absentee ballots and envelopes 2526shall be enclosed and sealed in a separate container marked "rejected absentee ballots and envelopes from the election held, 20....". On the outside 27of each voted ballot and rejected ballot container, each member of the team shall 28write his name, and all such containers shall be returned to the election 29authority. Upon receipt of the returns and ballots, the election authority shall 30 31tabulate the absentee vote along with the votes certified from each polling place 32in its jurisdiction.

115.300. In each jurisdiction, the election authority may start, not earlier $\mathbf{2}$ than the fifth day prior to the election, the preparation of absentee ballots for tabulation on the election day. The election authority shall give notice to the 3 4 county chairman of each major political party forty-eight hours prior to beginning preparation of absentee ballot envelopes. Absentee ballot preparation shall be 5completed by teams of election authority employees or teams of election judges, 6 with each team consisting of one member from each major political 7 party. [Absentee ballots shall not be counted by the same persons as those who 8 9 removed such ballots from their envelopes.]

115.383. Any election authority duly notified that a name is to be removed from the ballot or that a new candidate has been selected shall have the proper corrections made on the ballot before the ballot is delivered to or while it is in the hands of the printer. [If time does not permit correction of the printed ballot, the election authority shall have prepared small pasters, suitable for covering the name to be removed on the ballots, ballot labels or on the protective covering of each voting machine. If a candidate is replaced by a candidate pursuant to the provisions of sections 115.361 to 115.377, the paster shall contain the name to be 17

9 substituted in letters of the same size and type as all other names on the 10 ballot. The appropriate election authorities shall see that such pasters are 11 properly applied to the ballots, ballot labels or voting machines before they are 12 used for voting.]

115.419. Before the time fixed by law for the opening of the polls, the election authority shall deliver to each polling place a sufficient number of sample ballots[,] and ballot cards [or ballot labels] which shall be a different color but otherwise exact copies of the official ballot. The samples shall be printed in the form of a diagram, showing the form of the ballot or the front of the marking device or voting machine as it will appear on election day. The secretary of state may develop multilingual sample ballots to be made available to election authorities.

115.423. [After the time fixed by law for the opening of the polls but] Not more than one hour before the voting begins, the election judges shall open the $\mathbf{2}$ ballot box and show to all present that it is empty. The ballot box shall then be 3 locked and the key kept by one of the election judges. The ballot box shall not be 4 opened or removed from public view from the time it is shown to be empty until 5the polls close or until the ballot box is delivered for counting pursuant to section 6 115.451. If voting machines are used, the election judges shall call attention to 7 8 the counter on the face of each voting machine and show to all present that it is 9 set at zero.

115.433. After the voter's identification certificate has been initialed, two judges of different political parties, or one judge from a major political party and one judge with no political affiliation, shall, where paper ballots [or ballot cards] are used, initial the voter's ballot or ballot card.

115.436. 1. In jurisdictions using paper ballots and electronic voting systems, when any physically disabled voter within two hundred feet of a polling place is unable to enter the polling place, two election judges, one of each major political party, shall take a ballot, equipment and materials necessary for voting to the voter. The voter shall mark the ballot, and the election judges shall place the ballot in an envelope[, seal it] and place it in the ballot box.

2. In jurisdictions using voting machines, when any physically disabled
voter within two hundred feet of a polling place is unable to enter the polling
place, two election judges, one of each major political party, shall take an
absentee ballot to the voter. The voter shall mark the ballot, and the election
judges shall place the ballot in an envelope[, seal it] and place it in the ballot

12 box.

133. Upon request to the election authority, the election authority in any jurisdiction shall designate a polling place accessible to any physically disabled 1415voter other than the polling place to which that voter would normally be assigned to vote, provided that the candidates and issues voted on are consistent for both 1617 the designated location and the voting location for the voter's precinct. Upon request, the election authority may also assign members of the physically 1819disabled voter's household and such voter's caregiver to the same voting location 20as the physically disabled voter. In no event shall a voter be assigned under this section to a designated location apart from the established voting location for the 2122voter's precinct if the voter objects to the assignment to another location.

115.439. 1. If paper ballots [or ballot cards] are used, the voter shall,
2 immediately upon receiving his ballot, go alone to a voting booth and vote his
3 ballot in the following manner:

4 (1) When a voter desires to vote for a candidate, the voter shall place a 5 [cross (X)] distinguishing mark [in the square directly to the left of] 6 immediately beside the name of the candidate for which the voter intends to 7 vote;

8 (2) [If the voter desires to vote for a person whose name does not appear 9 on the ballot, the voter may cross out a name which appears on the ballot for the 10office and write the name of the person for whom he wishes to vote above or below the crossed-out name and place a cross (X) mark in the square directly to the left 11 12of the crossed-out name.] If a write-in line appears on the ballot, the voter may 13write the name of the person for whom he or she wishes to vote on the line and place a [cross (X)] distinguishing mark [in the square directly to the left of] 14immediately beside the name; 15

16 (3) If the ballot is one which contains no candidates, the voter shall place
17 a [cross (X)] distinguishing mark [in the square] directly to the left of each
18 "yes" or "no" he desires to vote.

19 No voter shall vote for the same person more than once for the same office at the20 same election.

[2. For purposes of this section, a punch or sensor mark or any other mark clearly indicating that the voter intends to mark that particular square shall be equivalent to a cross (X) mark.

3. If voting machines are used, the voter shall, immediately upon directionby the judges, go alone to a voting machine, close the curtain and vote in

substantially the same manner provided in subsection 1 of this section. Rather than placing cross (X) marks on the ballot, however, the voter shall cause the designations to appear on the face of the voting machine, cast any write-in votes and register his votes as directed in the instructions for use of the machine.

4.] 2. If the voter accidentally spoils his ballot or ballot card or makes an error, he may return it to an election judge and receive another. The election judge shall mark "SPOILED" across the ballot or ballot card and place it in an envelope marked "SPOILED BALLOTS". After another ballot has been prepared in the manner provided in section 115.433, the ballot shall be given to the voter for voting.

36 [5. The election authority may authorize the use of a sticker or other item containing a write-in candidate's name, in lieu of a handwritten name. All such 37 stickers and items used by election authorities shall conform to rules and 3839 regulations promulgated by the secretary of state regarding the form of such stickers and items. The secretary of state shall promulgate rules and regulations 40to prescribe uniform specifications for the form of such stickers and items. If 41 authorized, such sticker or item shall contain a cross (X) mark, or other mark as 42described in subsection 2 of this section, in the square directly left of the 43candidate's name and the office for which the candidate is a write-in candidate.A 44 45write-in vote that does not meet the requirements of this subsection which 46appears on a ballot shall not be counted pursuant to sections 115.447 to 115.525. 47In those jurisdictions using an electronic voting system which utilizes mark sense 48or optical scan technology and if the election authority authorizes the use of 49stickers for write-ins, such system shall be programmed to identify and separate those ballots which contain an office in which write-in candidates are eligible to 50receive votes, and which contain less votes than a voter is entitled to cast. In 51addition, such sticker shall be considered "printed matter" as defined in 52subsection 8 of section 130.031, and as such shall contain the designation 53required by subsection 8 of section 130.031. 54

6.] 3. Any rule or portion of a rule, as that term is defined in section 56 536.010, that is created under the authority delegated in this section shall 57 become effective only if it complies with and is subject to all of the provisions of 58 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are 59 nonseverable and if any of the powers vested with the general assembly pursuant 50 to chapter 536 to review, to delay the effective date or to disapprove and annul 61 a rule are subsequently held unconstitutional, then the grant of rulemaking 62 authority and any rule proposed or adopted after August 28, 2002, shall be 63 invalid and void.

115.449. 1. As soon as the polls close in each polling place using paper ballots, the election judges shall begin to count the votes. If earlier counting is begun pursuant to section 115.451, the election judges shall complete the count in the manner provided by this section. Once begun, no count shall be adjourned or postponed until all proper votes have been counted.

6 2. One counting judge, closely observed by the other counting judge, shall 7take the ballots out of the ballot box one at a time and, holding each ballot in such a way that the other counting judge may read it, shall read the name of each 8 candidate properly voted for and the office sought by each. As each vote is called 9 10 out, the recording judges shall each record the vote on a tally sheet. The votes for and against all questions shall likewise be read and recorded. If more than 11 one political subdivision or special district is holding an election on the same day 1213at the same polling place and using separate ballots, the counting judges may separate the ballots of each political subdivision and special district and first read 14one set, then the next and so on until all proper votes have been counted. 15

16 [3. After all of the proper votes on a ballot have been counted, the ballot 17 shall be strung on a wire or string in the order read. After all the ballots have 18 been read and strung and after the recording judges agree on the count, the wire 19 or string shall be tied in a firm knot, and the knot shall be sealed so that it 20 cannot be untied without breaking the seal. Rejected and spoiled ballots shall not 21 be strung but shall be placed in separate containers marked "REJECTED" and 22 "SPOILED".

4.] 3. After the recording of all proper votes, the recording judges shall compare their tallies. When the recording judges agree on the count, they shall sign both of the tally sheets, and one of the recording judges shall announce in a loud voice the total number of votes for each candidate and for and against each question.

[5.] 4. After the announcement of the vote, the election judges shall record the vote totals in the appropriate places on each statement of returns. If any tally sheet or statement of returns contains no heading for any question, the election judges shall write the necessary headings on the tally sheet or statement of returns.

115.455. Election judges shall count votes on each question in the 2 following manner:

3 (1) If a [cross (X)] **distinguishing** mark appears [in the square] 4 immediately beside or below the "YES", the question shall be counted as voted 5 for. If a [cross (X)] **distinguishing** mark appears [in the square] immediately 6 beside or below the "NO", the question shall be counted as voted against;

7 (2) If a [cross (X)] **distinguishing** mark appears [in the square] 8 immediately beside or below the "YES" and [in the square] immediately beside 9 or below the "NO", the question shall neither be counted as voted for nor as voted 10 against.

115.456. 1. [The election authority shall be responsible for ensuring that
the standards provided for in this subsection are followed when counting ballots
cast using punch card voting systems.

4 (1) Prior to tabulating ballots, all ballot cards shall be inspected by the 5 election authority for hanging chad and damaged ballots. Inspection of ballot 6 cards shall be conducted using the following guidelines:

7 (a) The election authority shall appoint a bipartisan team to inspect all
8 ballots where a question exists about the condition of a ballot or existence of a
9 hanging chad;

(b) All ballot card inspections conducted under this section shall beconducted by examining the ballot card from the back of the card;

12 (c) If a ballot is determined to be damaged, the bipartisan team shall spoil 13 the original ballot and duplicate the voter's intent on the new ballot, provided 14 that there is an undisputed method of matching the duplicate card with its 15 original after it has been placed with the remainder of the ballot cards from the 16 precinct; and

17 (d) If a chad is determined to be hanging by two or less corners, it shall18 be removed prior to being tabulated.

19 (2) In jurisdictions using punch card systems, a valid vote for a write-in20 candidate shall include the following:

(a) A distinguishing mark in the square immediately preceding the nameof the candidate;

(b) The name of the candidate. If the name of the candidate as written
by the voter is substantially as declared by the candidate it shall be counted, or
in those circumstances where the names of candidates are similar, the names of
candidates as shown on voter registration records shall be counted; and

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(c) The name of the office for which the candidate is to be elected.

28 (3) Whenever a hand recount of votes is ordered of punch card ballots, the

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29 provisions of this subsection shall be used to determine voter intent.

30 2.] The election authority shall be responsible for ensuring that the
31 standards provided for in this subsection are followed when counting ballots cast
32 using optical scan voting systems.

(1) Prior to tabulating ballots, all machines shall be programmed to reject
blank ballots where no votes are recorded or where an overvote is registered in
any race.

36 (2) In jurisdictions using precinct-based tabulators, the voter who cast the
37 ballot shall review the ballot if rejected, if the voter wishes to make any changes
38 to the ballot, or if the voter would like to spoil the ballot and receive another
39 ballot.

40 (3) In jurisdictions using centrally based tabulators, if a ballot is so 41 rejected it shall be reviewed by a bipartisan team using the following criteria:

(a) If a ballot is determined to be damaged, the bipartisan team shall spoil
the original ballot and duplicate the voter's intent on the new ballot, provided
that there is an undisputed method of matching the duplicate card with its
original after it has been placed with the remainder of the ballot cards from such
precinct; and

(b) Voter intent shall be determined using the following criteria:

48 a. There is a distinguishing mark in the printed oval or divided arrow49 adjacent to the name of the candidate or issue preference;

50 b. There is a distinguishing mark adjacent to the name of the candidate 51 or issue preference; or

c. The name of the candidate or issue preference is circled.

53 (4) In jurisdictions using optical scan systems, a valid vote for a write-in54 candidate shall include the following:

(a) A distinguishing mark in the designated location preceding the nameof the candidate;

57 (b) The name of the candidate. If the name of the candidate as written 58 by the voter is substantially as declared by the candidate it shall be counted, or 59 in those circumstances where the names of candidates are similar, the names of 60 candidates as shown on voter registration records shall be counted; and

61 (c) The name of the office for which the candidate is to be elected.

62 (5) Whenever a hand recount of votes of optical scan ballots is ordered, the63 provisions of this subsection shall be used to determine voter intent.

64 [3.] 2. The election authority shall be responsible for ensuring that the

standards provided for in this subsection are followed when counting ballots castusing paper ballots.

67 (1) Voter intent shall be determined using the following criteria:

68 (a) There is a distinguishing mark in the square adjacent to the name of69 the candidate or issue preference;

(b) There is a distinguishing mark adjacent to the name of the candidateor issue preference; or

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(c) The name of the candidate or issue preference is circled.

(2) In jurisdictions using paper ballots, a valid vote for a write-incandidate shall include the following:

(a) A distinguishing mark in the square immediately preceding the nameof the candidate;

(b) The name of the candidate. If the name of the candidate as written by the voter is substantially as declared by the candidate it shall be counted, or in those circumstances where the names of candidates are similar, the names of candidates as shown on voter registration records shall be counted; and

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(c) The name of the office for which the candidate is to be elected.

82 (3) Whenever a hand recount of votes of paper ballots is ordered, the 83 provisions of this subsection shall be used to determine voter intent.

[4. When write-in stickers are used, the sticker shall contain the name of a candidate, the office sought, and a distinguishing mark in the square immediately preceding the name of the candidate and shall be approximately one inch by three inches in size with black print on a white background. The sticker shall be placed by the voter on the write-in line designating the office sought or the sticker shall be placed by the voter on the write-in line on the secrecy envelope.

5.] 3. Notwithstanding any other provision of law, a distinguishing mark
indicating a general preference for or against the candidates of one political party
shall not be considered a vote for or against any specific candidate.

115.493. The election authority shall keep all voted ballots, ballot cards, processed ballot materials in electronic form and write-in forms, and all applications, statements, certificates, affidavits and computer programs relating to each election for [twelve] twenty-two months after the date of the election. During the time that voted ballots, ballot cards, processed ballot materials in electronic form and write-in forms are kept by the election authority, it shall not open or inspect them or allow anyone else to do so, except upon order 8 of a legislative body trying an election contest, a court or a grand jury. After 9 [twelve] twenty-two months, the ballots, ballot cards, processed ballot materials 10 in electronic form, write-in forms, applications, statements, certificates, affidavits 11 and computer programs relating to each election may be destroyed. If an election 12 contest, grand jury investigation or civil or criminal case relating to the election 13 is pending at the time, however, the materials shall not be destroyed until the 14 contest, investigation or case is finally determined.

115.601. 1. Any contestant in a primary or other election contest who was defeated by less than one percent of the votes cast for the office and any contestant who received the second highest number of votes cast for that office if two or more are to be elected and who was defeated by less than one percent of the votes cast, or any person whose position on a question was defeated by less than one percent of the votes cast on the question, shall have the right to a recount of the votes cast for the office or on the question.

8 2. In cases where the candidate filed or the ballot question was originally 9 filed with an election authority as defined in section 115.015, such recount shall 10 be requested in accordance with the provisions of section 115.531 or 115.577 and 11 conducted under the direction of the court or the commissioner representing the 12 court trying the contest according to the provisions of this subchapter.

133. In cases where the candidate filed or the ballot question was originally 14filed with the secretary of state, the defeated candidate or the person whose position on a question was defeated by less than **one-half of** one percent of the 1516votes cast on the question shall be allowed a recount pursuant to this section by 17filing with the secretary of state a request for a recount stating that the person or the person's position on a question was defeated by less than one-half of one 18percent of the votes cast. Such request shall be filed not later than seven days 19after certification of the election. The secretary of state shall notify all concerned 20parties of the filing of the request for a recount. The secretary of state shall 2122authorize the election authorities to conduct a recount pursuant to this section 23if the requesting party or his position on a question was defeated by less than one-half of one percent of the votes cast. The secretary of state shall conduct 2425and certify the results of the recount as the official results in the election within 26twenty days of receipt of the aforementioned notice of recount.

4. Whenever a recount is requested pursuant to subsection 3 of this section, the secretary of state shall determine the number of persons necessary to assist with the recount and shall appoint such persons equally from lists

30 submitted by the contestant and the opponent who received more votes or a person whose position on a question received more votes than the contestant's 31position on that question. Each person appointed pursuant to this section shall 32 33 be a disinterested person and a registered voter of the area in which the contested election was held. Each person so appointed shall take the oath 3435prescribed for and receive the same pay as an election judge in the jurisdiction where the person is registered. After being sworn not to disclose any facts 36 37uncovered by the recount, except those which are contained in the report, the 38contestant and the opponent who received more votes or a person whose position on a question received more votes than the contestant's position on that question 39 shall be permitted to be present in person or represented by an attorney at the 40 recount and to observe the recount. Each recount shall be completed under the 41 supervision of the secretary of state with the assistance of the election authorities 42involved, and the persons appointed to assist with the recount shall perform such 43duties as the secretary of state directs. Upon completion of any duties prescribed 44 by the secretary of state the persons appointed to assist with the recount shall 45make a written and signed report of their findings. The findings of the persons 46 appointed to assist with the recount shall be prima facie evidence of the facts 47stated therein, but any person present at the examination of the votes may be a 4849 witness to contradict the findings. No one other than the secretary of state, the 50election authorities involved, the contestant and the other witnesses described in this subsection, their attorneys, and those specifically appointed by the secretary 5152of state to assist with the recount shall be present during any recount conducted 53pursuant to this section.

54 5. For purposes of this section, "recount" means one additional counting 55 of all votes counted for the office or on the question with respect to which the 56 recount is requested.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling 2 new and used motor vehicles, trailers, boats, and outboard motors 3 purchased or acquired for use on the highways or waters of this state 4 which are required to be titled under the laws of the state of Missouri and, 5 except as provided in subdivision (9) of this subsection, upon all sellers for the 6 privilege of engaging in the business of selling tangible personal property or rendering 7 taxable service at retail in this state. The rate of tax shall be as follows:

8 (1) Upon every retail sale in this state of tangible personal property,
9 [including but not limited to] excluding motor vehicles, trailers, motorcycles,
10 mopeds, motortricycles, boats and outboard motors required to be titled under the

11 laws of the state of Missouri and subject to tax under subdivision (9) of this

12 subsection, a tax equivalent to four percent of the purchase price paid or charged, 13 or in case such sale involves the exchange of property, a tax equivalent to four percent 14 of the consideration paid or charged, including the fair market value of the property 15 exchanged at the time and place of the exchange, except as otherwise provided in 16 section 144.025;

17 (2) A tax equivalent to four percent of the amount paid for admission and
18 seating accommodations, or fees paid to, or in any place of amusement, entertainment
19 or recreation, games and athletic events;

20 (3) A tax equivalent to four percent of the basic rate paid or charged on all
21 sales of electricity or electrical current, water and gas, natural or artificial, to
22 domestic, commercial or industrial consumers;

23(4) A tax equivalent to four percent on the basic rate paid or charged on all 24sales of local and long distance telecommunications service to telecommunications 25subscribers and to others through equipment of telecommunications subscribers for 26the transmission of messages and conversations and upon the sale, rental or leasing 27of all equipment or services pertaining or incidental thereto; except that, the payment 28made by telecommunications subscribers or others, pursuant to section 144.060, and 29any amounts paid for access to the internet or interactive computer services shall not 30be considered as amounts paid for telecommunications services;

31 (5) A tax equivalent to four percent of the basic rate paid or charged for all
32 sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to four percent on the amount of sales or charges for all
rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating
house, drugstore, dining car, tourist cabin, tourist camp or other place in which
rooms, meals or drinks are regularly served to the public;

37 (7) A tax equivalent to four percent of the amount paid or charged for
38 intrastate tickets by every person operating a railroad, sleeping car, dining car,
39 express car, boat, airplane and such buses and trucks as are licensed by the division
40 of motor carrier and railroad safety of the department of economic development of
41 Missouri, engaged in the transportation of persons for hire;

42 (8) A tax equivalent to four percent of the amount paid or charged for rental 43 or lease of tangible personal property, provided that if the lessor or renter of any 44 tangible personal property had previously purchased the property under the 45 conditions of "sale at retail" or leased or rented the property and the tax was paid at 46 the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall 47 not apply or collect the tax on the subsequent lease, sublease, rental or subrental 48 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, 49motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and 50the tax paid as provided in this section and section 144.070. In no event shall the 51rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental 5253or lease be subject to any tax imposed to, for, or in such places of amusement, 54entertainment or recreation. Rental and leased boats or outboard motors shall be 55taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the 56sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the 5758sales or use tax upon the lease or rental thereof.

(9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

2. All tickets sold which are sold under the provisions of sections 144.010 to
144.525 which are subject to the sales tax shall have printed, stamped or otherwise
endorsed thereon, the words "This ticket is subject to a sales tax.".

144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon the privilege of engaging in the business, in this state, of selling tangible $\mathbf{2}$ 3 personal property and those services listed in section 144.020 and for the privilege 4 of titling new and used motor vehicles, trailers, boats, and outboard motors 5purchased or acquired for use on the highways or waters of this state 6 which are required to be registered under the laws of the state of 7Missouri. Except as otherwise provided, the primary tax burden is placed upon 8 the seller making the taxable sales of property or service and is levied at the rate 9 provided for in section 144.020. Excluding subdivision (9) of subsection 1 of 10 section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the purchaser of the taxable property or 11 12service is governed by section 144.285 and in no way affects sections 144.080 and 13144.100, which require all sellers to report to the director of revenue their "gross 14receipts", defined herein to mean the aggregate amount of the sales price of all sales 15at retail, and remit tax at four percent of their gross receipts.

144.069. All sales taxes associated with the titling of motor vehicles, trailers, boats and outboard motors under the laws of Missouri shall be [deemed to be consummated] imposed at the rate in effect at the location of the address of the owner thereof, and all sales taxes associated with the titling of vehicles

under leases of over sixty-day duration of motor vehicles, trailers, boats and outboard 5 6 motors [subject to sales taxes under this chapter] shall be [deemed to be 7consummated] imposed at the rate in effect, unless the vehicle, trailer, boat or motor has been registered and sales taxes have been paid prior to the consummation 8 9 of the lease agreement at the **location of the** address of the lessee thereof on the 10date the lease is consummated, and all applicable sales taxes levied by any political 11 subdivision shall be collected on such sales from the purchaser or lessee by the 12state department of revenue on that basis.

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a refund of the purchase price and returns the motor vehicle, trailer, boat or outboard motor to the seller within sixty calendar days from the date of the sale, **any** [the sales or use] tax paid to the department of revenue shall be refunded to the purchaser upon proper application to the director of revenue.

2. In any rescission whereby a seller reacquires title to the motor vehicle, 8 trailer, boat or outboard motor sold by him and the reacquisition is within sixty 9 calendar days from the date of the original sale, the person reacquiring the motor 10 vehicle, trailer, boat or outboard motor shall be entitled to a refund of any [sales or 11 use] tax paid as a result of the reacquisition of the motor vehicle, trailer, boat or 12 outboard motor, upon proper application to the director of revenue.

13 3. Any city or county [sales or use] tax refunds shall be deducted by the14 director of revenue from the next remittance made to that city or county.

4. Each claim for refund must be made within one year after payment of thetax on which the refund is claimed.

5. As used in this section, the term "boat" includes all motorboats and vessels
as the terms "motorboat" and "vessel" are defined in section 306.010.

19 144.440. 1. [In addition to all other taxes now or hereafter levied and 20 imposed upon every person for the privilege of using the highways or waterways of 21 this state, there is hereby levied and imposed a tax equivalent to four percent of the 22 purchase price, as defined in section 144.070, which is paid or charged on new and 23 used motor vehicles, trailers, boats, and outboard motors purchased or acquired for 24 use on the highways or waters of this state which are required to be registered under 25 the laws of the state of Missouri.

26 2.] At the time the owner of any [such] motor vehicle, trailer, boat, or 27 outboard motor makes application to the director of revenue for an official certificate 28 of title and the registration of the same as otherwise provided by law, he shall present 29 to the director of revenue evidence satisfactory to the director showing the purchase 30 price paid by or charged to the applicant in the acquisition of the motor vehicle,

31 trailer, boat, or outboard motor, or that the motor vehicle, trailer, boat, or outboard 32 motor is not subject to the tax herein provided and, if the motor vehicle, trailer, boat, 33 or outboard motor is subject to the tax herein provided, the applicant shall pay or 34 cause to be paid to the director of revenue the tax provided herein.

35 [3.] 2. In the event that the purchase price is unknown or undisclosed, or
36 that the evidence thereof is not satisfactory to the director of revenue, the same shall
37 be fixed by appraisement by the director.

[4.] 3. No certificate of title shall be issued for such motor vehicle, trailer,
boat, or outboard motor unless the tax for the privilege of using the highways or
waters of this state has been paid or the vehicle, trailer, boat, or outboard motor is
registered under the provisions of subsection 5 of this section.

42[5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor which 43is to be used exclusively for rental or lease purposes may pay the tax due thereon 44 required in section 144.020 at the time of registration or in lieu thereof may pay a [use] sales tax as provided in sections 144.010, 144.020, 144.070 and 144.440. A 4546 [use] sales tax shall be charged and paid on the amount charged for each rental or 47lease agreement while the motor vehicle, trailer, boat, or outboard motor is domiciled 48in the state. If the owner elects to pay upon each rental or lease, he shall make an 49affidavit to that effect in such form as the director of revenue shall require and shall 50remit the tax due at such times as the director of revenue shall require.

[6.] 5. In the event that any leasing company which rents or leases motor vehicles, trailers, boats, or outboard motors elects to collect a [use] sales tax[,] all of its lease receipts would be subject to the [use] sales tax[,] regardless of whether or not the leasing company previously paid a sales tax when the vehicle, trailer, boat, or outboard motor was originally purchased.

56 [7.] 6. The provisions of this section, and the tax imposed by this section, 57 shall not apply to manufactured homes.

144.450. In order to avoid double taxation under the provisions of sections 144.010 to 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or outboard motor in any other state and seeks to register or obtain a certificate of title for it in this state shall be credited with the amount of any sales tax or use tax shown to have been previously paid by him on the purchase price of such motor vehicle, trailer, boat, or outboard motor in such other state. The tax imposed by **subdivision (9) of subsection 1 of** section [144.440] **144.020** shall not apply: (1) [To motor vehicles, trailers, boats, or outboard motors on account of which

9 the sales tax provided by sections 144.010 to 144.510 shall have been paid;

10 (2)] To motor vehicles, trailers, boats, or outboard motors brought into this 11 state by a person moving any such vehicle, trailer, boat, or outboard motor into

12 Missouri from another state who shall have registered and in good faith regularly
13 operated any such motor vehicle, trailer, boat, or outboard motor in such other state
14 at least ninety days prior to the time it is registered in this state;

15 [(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired by 16 registered dealers for resale;

[(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased,
owned or used by any religious, charitable or eleemosynary institution for use in the
conduct of regular religious, charitable or eleemosynary functions and activities;

20 [(5)] (4) To motor vehicles owned and used by religious organizations in 21 transferring pupils to and from schools supported by such organization;

[(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been
acquired by the applicant for a certificate of title therefor by gift or under a will or
by inheritance, and the tax hereby imposed has been paid by the donor or decedent;
[(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used
by the state of Missouri or any other political subdivision thereof, or by an educational
institution supported by public funds; or

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[(8)] (7) To farm tractors.

144.455. The tax imposed by subdivision (9) of subsection 1 of section $\mathbf{2}$ [144.440] 144.020 on motor vehicles and trailers is levied for the purpose of providing revenue to be used by this state to defray in whole or in part the cost of constructing, 3 widening, reconstructing, maintaining, resurfacing and repairing the public highways, 4 5roads and streets of this state, and the cost and expenses incurred in the 6 administration and enforcement of subdivision (9) of subsection 1 of section 144.020 and sections 144.440 to 144.455, and for no other purpose whatsoever, and 7 8 all revenue collected or received by the director of revenue from the tax imposed by 9 subdivision (9) of subsection 1 of section [144.440] 144.020 on motor vehicles and 10trailers shall be promptly deposited [in the state treasury to the credit of the state 11 highway department fund] as dictated by article IV, section 30(b) of the 12Constitution of Missouri.

144.525. Notwithstanding any other provision of law, the amount of any state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or 23 outboard motor required to be registered under the provisions of sections 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate of such taxes 4 $\mathbf{5}$ in effect on the date the purchaser submits application for a certificate of ownership 6 to the director of revenue; except that, in the case of a sale at retail, of an outboard motor by a retail business which is not required to be registered under the provisions 7 8 of section 301.251, the amount of state and local [sales and use] taxes due shall be 9 computed on the rate of such taxes in effect as of the calendar date of the retail sale.

144.610. 1. A tax is imposed for the privilege of storing, using or consuming 2within this state any article of tangible personal property, excluding motor 3 vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri and 4 5 subject to tax under subdivision (9) of subsection 1 of section 144.020, 6 purchased on or after the effective date of sections 144.600 to 144.745 in an amount 7equivalent to the percentage imposed on the sales price in the sales tax law in section 144.020. This tax does not apply with respect to the storage, use or consumption of 8 9 any article of tangible personal property purchased, produced or manufactured outside 10 this state until the transportation of the article has finally come to rest within this state or until the article has become commingled with the general mass of property 11 12of this state.

2. Every person storing, using or consuming in this state tangible personal property **subject to the tax in subsection 1 of this section** is liable for the tax imposed by this law, and the liability shall not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by the director of revenue under the rules and regulations that he prescribes to collect the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the purchaser from further liability for the tax to which receipt refers.

3. Because this section no longer imposes a Missouri use tax on the storage, use, or consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri, in that the state sales tax is now imposed on the titling of such property, the local sales tax, rather than the local use tax, applies.

144.613. Notwithstanding the provisions of section 144.655, at the time the $\mathbf{2}$ owner of any new or used boat or boat motor which was acquired after December 31, 3 1979, in a transaction subject to [use] tax under [the Missouri use tax law] this 4 chapter makes application to the director of revenue for the registration of the boat or boat motor, he shall present to the director of revenue evidence satisfactory to the 56 director of revenue showing the purchase price, exclusive of any charge incident to the 7 extension of credit, paid by or charged to the applicant in the acquisition of the boat 8 or boat motor, or that no sales or use tax was incurred in its acquisition, and, if [sales 9 or use] tax was incurred in its acquisition, that the same has been paid, or the 10applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the Missouri use tax law] this chapter in addition to the registration 11 12fees now or hereafter required according to law, and the director of revenue shall not 13issue a registration for any new or used boat or boat motor subject to [use] tax [as

provided in the Missouri use tax law] in this chapter until the tax levied for the use
of the same under [sections 144.600 to 144.748] this chapter has been paid.

144.615. There are specifically exempted from the taxes levied in sections 2 144.600 to 144.745:

3 (1) Property, the storage, use or consumption of which this state is prohibited
4 from taxing pursuant to the constitution or laws of the United States or of this state;

5 (2) Property, the gross receipts from the sale of which are required to be 6 included in the measure of the tax imposed pursuant to the Missouri sales tax law;

7 (3) Tangible personal property, the sale or other transfer of which, if made in
8 this state, would be exempt from or not subject to the Missouri sales tax pursuant to
9 the provisions of subsection 2 of section 144.030;

10 (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax
11 imposed by section [144.440] 144.020;

12 (5) Tangible personal property which has been subjected to a tax by any other 13 state in this respect to its sales or use; provided, if such tax is less than the tax 14 imposed by sections 144.600 to 144.745, such property, if otherwise taxable, shall be 15 subject to a tax equal to the difference between such tax and the tax imposed by 16 sections 144.600 to 144.745;

17 (6) Tangible personal property held by processors, retailers, importers,
18 manufacturers, wholesalers, or jobbers solely for resale in the regular course of
19 business;

20 (7) Personal and household effects and farm machinery used while an 21 individual was a bona fide resident of another state and who thereafter became a 22 resident of this state, or tangible personal property brought into the state by a 23 nonresident for his own storage, use or consumption while temporarily within the 24 state.

473.730. 1. Every county in this state, [and] except the city of St. Louis, shall elect a public administrator at the general election in the year 1880, and $\mathbf{2}$ every four years thereafter, who shall be ex officio public guardian and 3 conservator in and for the public administrator's county. A candidate for public 4 administrator shall be at least twenty-one years of age and a resident of the state $\mathbf{5}$ 6 of Missouri and the county in which he or she is a candidate for at least one year prior to the date of the general election for such office. The candidate shall also 7 be a registered voter and shall be current in the payment of all personal and 8 business taxes. Before entering on the duties of the public administrator's office, 9 10the public administrator shall take the oath required by the constitution, and 11 enter into bond to the state of Missouri in a sum not less than ten thousand dollars, with two or more securities, approved by the court and conditioned that 12

13the public administrator will faithfully discharge all the duties of the public administrator's office, which bond shall be given and oath of office taken on or 14before the first day of January following the public administrator's election, and 1516it shall be the duty of the judge of the court to require the public administrator to make a statement annually, under oath, of the amount of property in the public 1718administrator's hands or under the public administrator's control as such administrator, for the purpose of ascertaining the amount of bond necessary to 1920secure such property; and such court may from time to time, as occasion shall 21require, demand additional security of such administrator, and, in default of 22giving the same within twenty days after such demand, may remove the 23administrator and appoint another.

24 2. The public administrator in all counties, in the performance of the 25 duties required by chapters 473, 474, and 475, is a public officer. The duties 26 specified by section 475.120 are discretionary. The county shall defend and 27 indemnify the public administrator against any alleged breach of duty, provided 28 that any such alleged breach of duty arose out of an act or omission occurring 29 within the scope of duty or employment.

30 3. After January 1, 2001, all salaried public administrators shall be
31 considered county officials for purposes of section 50.333, subject to the minimum
32 salary requirements set forth in section 473.742.

33 4. The public administrator for the city of St. Louis shall be 34appointed by a majority of the circuit judges and associate circuit judges of the twenty-second judicial circuit, en banc. Such public 3536 administrator shall meet the same qualifications and requirements specified in subsection 1 of this section for elected public 37 administrators. The elected public administrator holding office on the 38 effective date of this section shall continue to hold such office for the 39 40 remainder of his or her term.

473.733. The public administrator's certificate of election, **if applicable**, official oath and bond shall be filed and recorded with the probate clerk, and copies thereof, certified under the seal of such court, shall be evidence. Any person injured by the breach of such bond may sue upon the same in the name of the state for his own use.

473.737. 1. Each public administrator elected **or appointed**, as now or 2 as hereafter provided for in sections 473.730 to 473.767, is hereby declared to be 3 an officer for the county in which such administrator is elected [and for the city

of St. Louis, if elected therein] or appointed. The county commissions of each 4 county in this state shall make suitable provision for an office for the public $\mathbf{5}$ administrator in the courthouse of the county if suitable space may be had for 6 7such an office, and shall be provided as soon as the county commission shall be of the opinion that the business in charge of the public administrator is such as 8 9 to reasonably require a separate office for the convenience of the public. The public administrator of the city of St. Louis shall have suitable and convenient 1011 offices provided for him or her in the civil courts building by that city.

122. Each public administrator of a county, except a county of the first classification having a charter form of government, in which a state mental 13hospital is located, or any county of the second classification which contains a 14habilitation center operated by the department of mental health and which does 15not adjoin a county of the first classification shall be entitled to one secretary for 16one hundred cases or more handled by the office of the public administrator in 17the immediately preceding calendar year. Each secretary employed pursuant to 18the provisions of this subsection shall be paid in the same pay range as a court 1920clerk II in the circuit court personnel system. All compensation paid secretaries employed pursuant to the provisions of this subsection shall be paid out of the 2122county treasury and the commissioner of administration shall annually reimburse 23each county for the compensation so paid upon proper demand being made out of 24appropriations made for that purpose. The public administrator in such counties 25may also appoint a person to act as public administrator to serve during the 26absence of the public administrator.

3. The governing bodies of each county and each city not within a county of this state may provide clerical personnel, not qualifying as status of deputy, for the public administrator of the county, and such personnel shall be provided when the governing body is of the opinion that the business in charge of the public administrator is such as to reasonably require such personnel for the welfare of the public.

Section 1. Notwithstanding the provisions of section 1.140 to the contrary, the provisions of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, as amended by this act, shall be nonseverable, and if any provision is for any reason held to be invalid, such decision shall invalidate all of the remaining provisions of section 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615,

8 as amended by this act.

[77.030. 1. Unless it elects to be governed by subsection 2 of $\mathbf{2}$ this section, the council shall by ordinance divide the city into not less 3 than four wards, and two councilmen shall be elected from each of such 4 wards by the qualified voters thereof at the first election for 5councilmen in cities hereafter adopting the provisions of this chapter; 6 the one receiving the highest number of votes in each ward shall hold 7 his office for two years, and the one receiving the next highest number 8 of votes shall hold his office for one year; but thereafter each ward 9 shall elect annually one councilman, who shall hold his office for two 10years.

11 2. In lieu of electing councilmen as provided in subsection 1 of 12this section, the council may elect to establish wards and elect 13councilmen as provided in this subsection. If the council so elects, it 14 shall, by ordinance, divide the city into not less than four wards, and 15one councilman shall be elected from each of such wards by the 16qualified voters thereof at the first election for councilmen held in the 17 city after it adopts the provisions of this subsection. At the first 18election held under this subsection the councilmen elected from the 19 odd-numbered wards shall be elected for a term of one year and the 20councilmen elected from the even-numbered wards shall be elected for 21a term of two years. At each annual election held thereafter, 22successors for councilmen whose terms expire in such year shall be 23elected for a term of two years.

243. (1) Council members may serve four-year terms if25the two-year terms provided under subsection 1 or 2 of this26section have been extended to four years by ordinance or by27approval of a majority of the voters voting on the proposal.

(2) The ballot of submission shall be in substantially
the following form:

30Shall the terms of council members which are currently31set at two years in...... (city) be extended to four32years for members elected after August 28, 2013?

 \Box YES

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(3) If an ordinance is passed or a majority of the voters voting approve the proposal authorized in this subsection, the members of council who would serve two years under

subsections 1 and 2 of this section shall be elected to four-year

 \square NO

38terms beginning with any election occurring after the39adoption of the ordinance or approval of the ballot question.]

Section B. Because of the detrimental impact that lost local revenues has $\mathbf{2}$ had on the domestic economy by placing Missouri dealers of motor vehicles, 3 outboard motors, boats and trailers at a competitive disadvantage to non-Missouri 4 dealers of motor vehicles, outboard motors, boats and trailers, the repeal and $\mathbf{5}$ reenactment of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the enactment of 6 section 1 of this act is deemed necessary for the immediate preservation of the 7public health, welfare, peace and safety, and is hereby declared to be an 8 emergency act within the meaning of the constitution, and the repeal and 9 reenactment of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 10 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the enactment of 11 12section 1 of this act shall be in full force and effect upon its passage and approval.

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