

SECOND REGULAR SESSION

# HOUSE BILL NO. 1261

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES PFAUTSCH (Sponsor), MOLENDORP, BERRY, WOOD,  
DUGGER, ENTLICHER, CRAWFORD AND KELLEY (127) (Co-sponsors).

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D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 105.145, 238.222, and 238.272, RSMo, and to enact in lieu thereof three new sections relating to transportation development districts.

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

Section A. Sections 105.145, 238.222, and 238.272, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 105.145, 238.222, and 238.272, to read as follows:

105.145. 1. The following definitions shall be applied to the terms used in this section:

(1) "Governing body", the board, body, or persons in which the powers of a political subdivision as a body corporate, or otherwise, are vested;

(2) "Political subdivision", any agency or unit of this state, except counties and school districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to be levied.

2. The governing body of each political subdivision in the state shall cause to be prepared an annual report of the financial transactions of the political subdivision in such summary form as the state auditor shall prescribe by rule, except that the annual report of political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less shall only be required to contain the cash balance at the beginning of the reporting period, a summary of cash receipts, a summary of cash disbursements and the cash balance at the end of the reporting period.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

14           3. Within such time following the end of the fiscal year as the state auditor shall  
15 prescribe by rule, the governing body of each political subdivision shall cause a copy of the  
16 annual financial report to be remitted to the state auditor.

17           4. The state auditor shall immediately on receipt of each financial report acknowledge  
18 the receipt of the report.

19           5. In any fiscal year no member of the governing body of any political subdivision of the  
20 state shall receive any compensation or payment of expenses after the end of the time within  
21 which the financial statement of the political subdivision is required to be filed with the state  
22 auditor and until such time as the notice from the state auditor of the filing of the annual financial  
23 report for the fiscal year has been received.

24           6. The state auditor shall prepare sample forms for financial reports and shall mail the  
25 same to the political subdivisions of the state. Failure of the auditor to supply such forms shall  
26 not in any way excuse any person from the performance of any duty imposed by this section.

27           7. All reports or financial statements hereinabove mentioned shall be considered to be  
28 public records.

29           8. The provisions of this section apply to the board of directors of every transportation  
30 development district organized under sections 238.200 to 238.275. Any transportation  
31 development district that fails to timely submit a copy of the annual financial statement to the  
32 state auditor shall be subject to a fine not to exceed five hundred dollars per day. **The state  
33 auditor shall report any violation to the department of revenue and the fine authorized  
34 under the provisions of this subsection shall be collected and reported upon such forms and  
35 under such administrative rules and regulations as may be prescribed by the director of  
36 revenue. The director of revenue shall retain not less than one percent and not more than  
37 three percent for the cost of such collection. The remaining revenues collected from such  
38 violations shall be distributed annually to the schools of the county in the same manner  
39 that proceeds for all penalties, forfeitures, and fines collected for any breach of the penal  
40 laws of the state are distributed.**

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

3           2. Within thirty days after the election of the initial directors or the selection of the initial  
4 directors pursuant to subsection 3 of section 238.220, the board shall meet. The time and place  
5 of the first meeting of the board shall be designated by the court that heard the petition upon the  
6 court's own initiative or upon the petition of any interested person. At its first meeting and after  
7 each election of new board members or the selection of the initial directors pursuant to  
8 subsection 3 of section 238.220 the board shall elect a chairman from its members.

9           3. The board shall appoint an executive director, district secretary, treasurer and such  
10 other officers or employees as it deems necessary.

11           4. At the first meeting, the board, by resolution, shall define the first and subsequent  
12 fiscal years of the district, [and] shall adopt a corporate seal, **and shall notify the state auditor**  
13 **that the district has been established.**

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

17           6. Each director shall devote such time to the duties of the office as the faithful discharge  
18 thereof may require and may be reimbursed for his actual expenditures in the performance of his  
19 duties on behalf of the district.

238.272. 1. The state auditor may audit each district not more than once every three  
2 years. The costs of this audit shall be paid by the district and shall not exceed the greater of three  
3 percent of the gross revenues received by the transportation district **or three percent of the**  
4 **expenditures made by the transportation district.**

5           2. For petition audits performed on a transportation district by the state auditor,  
6 **all expenses incurred in performing the audit, including salaries of auditors, examiners,**  
7 **clerks, and other employees of the state auditor, shall be paid by the transportation district**  
8 **and the moneys shall be deposited in the petition audit revolving trust fund under section**  
9 **29.230. The costs of this audit shall not exceed the greater of three percent of the gross**  
10 **revenues received by the transportation district or three percent of the expenditures made**  
11 **by the transportation district.**

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