

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1261
97TH GENERAL ASSEMBLY

4876H.03T

2014

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.

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Section A. Sections 105.145, 238.222, and 238.272, RSMo, are repealed and three new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

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

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

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

7 2. The governing body of each political subdivision in the state shall cause to be
8 prepared an annual report of the financial transactions of the political subdivision in such
9 summary form as the state auditor shall prescribe by rule, except that the annual report of
10 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less
11 shall only be required to contain the cash balance at the beginning of the reporting period, a
12 summary of cash receipts, a summary of cash disbursements and the cash balance at the end of
13 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 an amount not to exceed two percent for the
37 cost of such collection. The remaining revenues collected from such violations shall be
38 distributed annually to the schools of the county in the same manner that proceeds for all
39 penalties, forfeitures, and fines collected for any breach of the penal laws of the state are
40 distributed.**

41 9. **Anyone complying with the provisions of this section shall be immune from civil
42 or criminal liability, which may otherwise be incurred or imposed under section 32.057.**

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 **actual** costs of this audit shall be paid by the district and shall not exceed the greater
3 of three percent of the gross revenues received by the transportation district **or three percent of**
4 **the 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 actual costs of this audit shall not exceed the greater of three percent of the
10 gross revenues received by the transportation district or three percent of the expenditures
11 made by the transportation district.

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