

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 115, Page 15, Section 99.845, Line 311, by inserting after all of said line the
3 following:
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5 ""105.145. 1. The following definitions shall be applied to the terms used in this section:

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

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

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

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

20 4. The state auditor shall immediately on receipt of each financial report acknowledge the
21 receipt of the report.

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

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

30 7. All reports or financial statements hereinabove mentioned shall be considered to be public
31 records.

32 8. The provisions of this section apply to the board of directors of every transportation
33 development district organized under sections 238.200 to 238.275. Any transportation development
34 district that fails to timely submit a copy of the annual financial statement to the state auditor shall be
35 subject to a fine not to exceed five hundred dollars per day. The state auditor shall report any
36 violation to the department of revenue. The department of revenue may collect the fine authorized

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under the provisions of this subsection by offsetting any sales tax distributions through any means permitted under law for the collection of taxes. Any fine collected shall be reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. The director of revenue shall retain two percent for the cost of such collection. The remaining revenues collected from such violations shall be distributed annually to the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines collected for any breach of the penal laws of the state are distributed.

9. Upon notification from the state auditor's office that a transportation development district failed to timely submit a copy of the annual financial statement, the department of revenue shall notify such district by certified mail that the statement has not been received and that the district may be subject to a fine not to exceed five hundred dollars per day. Such notice shall clearly set forth the name of the district, the accrued amount of the fine, the district's opportunity to give written application for a hearing, by the administrative hearing commission, to contest the fine within thirty days of the date of receipt of the notice and that failure to either apply for such a hearing, in writing, or to submit the required annual financial statement within the thirty-day period will be deemed a waiver of the opportunity to contest the fine and the fine will be enforced and collected as provided in subsection 8 of this section. In the event a copy of the annual financial statement is received within such thirty-day period, no fine shall accrue or be imposed. Failure of the district to make application for a hearing or to submit the required annual financial statement timely shall cause the fine to be collected as provided for in subsection 8 of this section.

10. Any transportation development district organized under sections 238.200 to 238.275 having gross revenues of less than one thousand dollars annually shall not be subject to the fine authorized in subsection 8 of this section."; and

Further amend said bill, Page 21, Section 205.205, Line 68, by inserting after all of said line the following:

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

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

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

4. At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, [and] shall adopt a corporate seal, and shall notify the state auditor as required in subsection 7 of this section.

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

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

7. Any district which has been previously organized and for which formation was approved prior to August 28, 2015, shall notify the state auditor's office in writing of the date it was organized and provide contact information for the current board of directors by December 31, 2015. Any

1 district organized and formed after August 28, 2015, shall be required to notify the state auditor's
2 office in writing of the date it was organized and provide contact information for the current board of
3 directors within four months of the date the formation was approved by any court in this state.

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

8 2. For petition audits performed on a transportation district by the state auditor, all expenses
9 incurred in performing the audit including salaries of auditors, examiners, clerks, and other
10 employees of the state auditor shall be paid by the transportation district, and the moneys shall be
11 deposited in the petition audit revolving trust fund under section 29.230. The actual costs of the
12 audit shall not exceed the greater of three percent of the gross revenues received by the
13 transportation district or three percent of the expenditures made by the transportation district."; and
14

15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.