

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the
2 Title, Lines 2-3, by deleting the words, "a commission to study state tax policy" and inserting in lieu
3 thereof the word, "taxation"; and
4

5 Further amend said bill, page, Section A, Line 2, by inserting after all of said line and section the
6 following:

7 "32.085. 1. The following words or phrases as used in this section and section 32.087 shall
8 have the following meaning unless a different meaning clearly appears from the context:

9 (1) "Boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel"
10 are defined in section 306.010;

11 (2) "District" shall mean a subdivision defined by its geographic location that is not a city or
12 county;

13 (3) "Farm machinery" means new or used farm tractors, cultivating and harvesting
14 equipment which ordinarily is attached thereto, combines, cornpickers, cottonpickers, farm trailers,
15 and such other new or used farm equipment or machinery which are used exclusively for agricultural
16 purposes as the director of revenue may exempt by rule or regulation of the department of revenue;

17 [(3)] (4) "Local sales tax" shall mean any tax levied, assessed, or payable under the local
18 sales tax law;

19 [(4)] (5) "Local sales tax law" shall refer [specifically] to [sections 66.600 to 66.630, 67.391
20 to 67.395, 67.500 to 67.545, 67.547, 67.548, 67.550 to 67.570, 67.581, 67.582, 67.583, 67.590
21 to 67.594, 67.700 to 67.727, 67.729, 67.730 to 67.739, 67.782, 67.1712 to 67.1715, 92.400 to
22 92.421, 94.500 to 94.550, 94.577, 94.600 to 94.655, and 94.700 to 94.755, and] any provision of
23 law [hereafter] enacted authorizing the imposition of a sales tax by a political subdivision of this
24 state; provided that such sales tax applies to all transactions which are subject to the taxes imposed
25 under the provisions of sections 144.010 to 144.525;

26 [(5)] (6) "Taxing entity" shall refer specifically to any political subdivision of this state
27 which is authorized by the local sales tax law to impose one or more local sales taxes.

28 2. To the extent that sections 32.085 to 32.087 conflict with the local sales and use tax law,
29 sections 32.085 to 32.087 shall control.

30 32.086. Notwithstanding any other provision of law, for all local sales and use taxes
31 collected by the department and remitted to a political jurisdiction or taxing district, the department

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1 shall remit one percent of the amount collected to the general revenue fund to offset the cost of
 2 collection, unless a greater amount is specified in the local sales and use tax law. The department
 3 shall not commingle the remaining amounts collected with general revenues and shall remit the
 4 remaining amounts collected to the political jurisdiction or taxing district less any credits for
 5 erroneous payments, overpayments, and dishonored checks.

6 32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption
 7 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the
 8 governing body or official of such taxing entity shall forward to the director of revenue by United
 9 States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or
 10 order shall reflect the effective date thereof.

11 2. Any local sales tax so adopted shall become effective on the first day of the [second]
 12 calendar quarter after [the director of revenue receives notice of adoption of the local sales tax,
 13 except as provided in subsection 18 of this section] one hundred twenty days' notice to sellers, and
 14 shall be imposed on all transactions on which the Missouri state sales tax is imposed.

15 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed one
 16 or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the
 17 tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the
 18 combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer
 19 until paid, and shall be recoverable at law in the same manner as the purchase price. The combined
 20 rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the
 21 combined rate times the amount of the sale.

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

25 5.] (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
 26 impose a tax upon all transactions upon which the Missouri state sales tax is imposed to the extent
 27 and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the
 28 director of revenue issued pursuant thereto; except that the rate of the tax shall be the sum of the
 29 combined rate of the state sales tax or state highway use tax and all local sales taxes imposed under
 30 the provisions of the local sales tax law.

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

38 Shall the (local jurisdiction's name) discontinue applying and collecting the
 39 local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were
 40 purchased from a source other than a licensed Missouri dealer?

41 Approval of this measure will result in a reduction of local revenue to provide for vital services for

..... (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box 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. (4)

In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters, the governing body of any local taxing jurisdiction that had previously imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors may, at any time, place a proposal on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are 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 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

(5) In addition to the requirement that the ballot question set 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 general election in November 2016, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are 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 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

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

(7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take

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

6 [6.] 5. On and after the effective date of any local sales tax imposed under the provisions of
7 the local sales tax law, the director of revenue shall perform all functions incident to the
8 administration, collection, enforcement, and operation of the tax, and the director of revenue shall
9 collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized
10 under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax
11 law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected
12 together and reported upon such forms and under such administrative rules and regulations as may be
13 prescribed by the director of revenue.

14 [7.] 6. All applicable provisions contained in sections 144.010 to 144.525 governing the state
15 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
16 any local sales tax imposed under the local sales tax law except as modified by the local sales tax
17 law.

18 [8.] 7. All exemptions granted to agencies of government, organizations, persons and to the
19 sale of certain articles and items of tangible personal property and taxable services under the
20 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter be
21 amended, it being the intent of this general assembly to ensure that the same sales tax exemptions
22 granted from the state sales tax law also be granted under the local sales tax law, are hereby made
23 applicable to the imposition and collection of all local sales taxes imposed under the local sales tax
24 law.

25 [9.] 8. The same sales tax permit, exemption certificate and retail certificate required by
26 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
27 the requirements of the local sales tax law, and no additional permit or exemption certificate or retail
28 certificate shall be required; except that the director of revenue may prescribe a form of exemption
29 certificate for an exemption from any local sales tax imposed by the local sales tax law.

30 [10.] 9. All discounts allowed the retailer under the provisions of the state sales tax law for
31 the collection of and for payment of taxes under the provisions of the state sales tax law are hereby
32 allowed and made applicable to any local sales tax collected under the provisions of the local sales
33 tax law.

34 [11.] 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a
35 violation of the provisions of those sections are hereby made applicable to violations of the
36 provisions of the local sales tax law.

37 [12.] 11. (1) For the purposes of any local sales tax imposed by an ordinance or order under
38 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard
39 motors required to be titled under the laws of the state of Missouri, shall be deemed to be
40 consummated at the place of business of the retailer unless the tangible personal property sold is
41 delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more

1 than one place of business in this state which participates in the sale, the sale shall be deemed to be
 2 consummated at the place of business of the retailer where the initial order for the tangible personal
 3 property is taken, even though the order must be forwarded elsewhere for acceptance, approval of
 4 credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be
 5 consummated at the place of business from which he works.

6 (2) For the purposes of any local sales tax imposed by an ordinance or order under the local
 7 sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors
 8 shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to
 9 that local taxing entity, and not at the place of business of the retailer, or the place of business from
 10 which the retailer's agent or employee works.

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

15 [13.] 12. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
 16 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be
 17 collected from the purchaser by the director of revenue at the time application is made for a
 18 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax
 19 under the local sales tax law.

20 [14.] 13. The director of revenue and any of [his] the director's deputies, assistants and
 21 employees who have any duties or responsibilities in connection with the collection, deposit,
 22 transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into
 23 the hands of the director of revenue under the provisions of the local sales tax law shall enter a surety
 24 bond or bonds payable to any and all taxing entities in whose behalf such funds have been collected
 25 under the local sales tax law in the amount of one hundred thousand dollars for each such tax; but the
 26 director of revenue may enter into a blanket bond covering [himself] the director and all such
 27 deputies, assistants and employees. The cost of any premium for such bonds shall be paid by the
 28 director of revenue from the share of the collections under the sales tax law retained by the director
 29 of revenue for the benefit of the state.

30 [15.] 14. The director of revenue shall annually report on [his] the director's management of
 31 each trust fund which is created under the local sales tax law and administration of each local sales
 32 tax imposed under the local sales tax law. [He] The director shall provide each taxing entity
 33 imposing one or more local sales taxes authorized by the local sales tax law with a detailed
 34 accounting of the source of all funds received by [him] the director for the taxing entity.
 35 Notwithstanding any other provisions of law, the state auditor shall annually audit each trust fund. A
 36 copy of the director's report and annual audit shall be forwarded to each taxing entity imposing one
 37 or more local sales taxes.

38 [16.] 15. Within the boundaries of any taxing entity where one or more local sales taxes have
 39 been imposed, if any person is delinquent in the payment of the amount required to be paid by [him]
 40 such person under the local sales tax law or in the event a determination has been made against [him]
 41 such person for taxes and penalty under the local sales tax law, the limitation for bringing suit for the

collection of the delinquent tax 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 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 under 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 due so that appropriate action may be taken by the taxing entity.

[17.] 16. 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 delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

[18.] 17. If a local sales tax has been in effect for at least one year under the provisions 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 tax 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 receives a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the boundaries thereof and the results of such election, provided that such ordinance, order or resolution and all necessary accompanying materials are received by the director at least thirty days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.

18. If the boundaries of a local taxing jurisdiction in which a sales tax or use tax has been imposed shall be established, changed, or altered, the taxing entity shall forward to the director of revenue by United States registered mail, certified mail, or other secure electronic means of direct communications a certified copy of the ordinance adding or detaching territory from the taxing entity within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the ordinance and shall be accompanied by a map of the taxing entity clearly showing the territory added or detached from the taxing entity boundaries. Upon receipt of the ordinance and map, the tax imposed under the local sales tax law or local use tax law shall be effective in the added territory or abolished in the detached territory on the first day of a calendar quarter after one hundred twenty days' notice to sellers.

19. Any change to any local sales tax or local use tax boundary or rate shall be effective on the first day of a calendar quarter after one hundred twenty days' notice to sellers.

66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600 to 66.630 on behalf of any county[, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the "County Sales Tax Trust Fund". [The moneys in the county sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each

1 county imposing a county sales tax, and the records shall be open to the inspection of officers of the
2 county and the public. Not later than the tenth day of each month, the director of revenue shall
3 distribute all moneys deposited in the trust fund during the preceding month to the county which
4 levied the tax; such funds shall be deposited with the county treasurer of the county and all
5 expenditures of funds arising from the county sales tax trust fund shall be by an appropriation act to
6 be enacted by the legislative council of the county, and to the cities, towns and villages located
7 wholly or partly within the county which levied the tax in the manner as set forth in sections 66.600
8 to 66.630.

9 2. In any county not adopting an additional sales tax and alternate distribution system as
10 provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be
11 divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and
12 villages which are located wholly or partly within the county which levied the tax and which had a
13 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the
14 adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall
15 consist of all cities, towns and villages which are located wholly or partly within the county which
16 levied the tax and which had a city sales tax approved by the voters of such city under the provisions
17 of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For the
18 purposes of determining the location of consummation of sales for distribution of funds to cities,
19 towns and villages in group A, the boundaries of any such city, town or village shall be the boundary
20 of that city, town or village as it existed on March 19, 1984. Group B shall consist of all cities,
21 towns and villages which are located wholly or partly within the county which levied the tax and
22 which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the
23 day prior to the adoption of the county sales tax ordinance, and shall also include all unincorporated
24 areas of the county which levied the tax; except that, beginning January 1, 1980, group B shall
25 consist of all cities, towns and villages which are located wholly or partly within the county which
26 levied the tax and which did not have a city sales tax approved by the voters of such city under the
27 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax
28 and shall also include all unincorporated areas of the county which levied the tax.

29 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
30 villages in group A the taxes based on the location in which the sales were deemed consummated
31 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
32 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
33 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the cities,
34 towns and villages and the county in group B as follows: To the county which levied the tax, a
35 percentage of the distributable revenue equal to the percentage ratio that the population of the
36 unincorporated areas of the county bears to the total population of group B; and to each city, town or
37 village in group B located wholly within the taxing county, a percentage of the distributable revenue
38 equal to the percentage ratio that the population of such city, town or village bears to the total
39 population of group B; and to each city, town or village located partly within the taxing county, a
40 percentage of the distributable revenue equal to the percentage ratio that the population of that part
41 of the city, town or village located within the taxing county bears to the total population of group B.

1 4. From and after January 1, 1994, the director of revenue shall distribute to the cities, towns
2 and villages in group A a portion of the taxes based on the location in which the sales were deemed
3 consummated under section 66.630 and subsection [12] 11 of section 32.087 in accordance with the
4 formula described in this subsection. After deducting the distribution to the cities, towns and
5 villages in group A, the director of revenue shall distribute funds in the county sales tax trust fund to
6 the cities, towns and villages and the county in group B as follows: To the county which levied the
7 tax, ten percent multiplied by the percentage of the population of unincorporated county which has
8 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues
9 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio
10 that the population of unincorporated areas of the county bears to the total population of group B;
11 and to each city, town or village in group B located wholly within the taxing county, a percentage of
12 the remaining distributable revenue equal to the percentage ratio that the population of such city,
13 town or village bears to the total population of group B; and to each city, town or village located
14 partly within the taxing county, a percentage of the remaining distributable revenue equal to the
15 percentage ratio that the population of that part of the city, town or village located within the taxing
16 county bears to the total population of group B.

17 5. (1) For purposes of administering the distribution formula of subsection 4 of this section,
18 the revenues arising each year from sales occurring within each group A city, town or village shall be
19 distributed as follows: Until such revenues reach the adjusted county average, as hereinafter defined,
20 there shall be distributed to the city, town or village all of such revenues reduced by the percentage
21 which is equal to ten percent multiplied by the percentage of the population of unincorporated
22 county which has been annexed or incorporated after April 1, 1993; and once revenues exceed the
23 adjusted county average, total revenues shall be shared in accordance with the redistribution formula
24 as defined in this subsection.

25 (2) For purposes of this subsection, the "adjusted county average" is the per capita
26 countywide average of all sales tax distributions during the prior calendar year reduced by the
27 percentage which is equal to ten percent multiplied by the percentage of the population of
28 unincorporated county which has been annexed or incorporated after April 1, 1993; the
29 "redistribution formula" is as follows: During 1994, each group A city, town and village shall
30 receive that portion of the revenues arising from sales occurring within the municipality that remains
31 after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales
32 within the municipality multiplied by the percentage which is the sum of ten percent multiplied by
33 the percentage of the population of unincorporated county which has been annexed or incorporated
34 after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by
35 the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita
36 sales taxes arising from sales within the municipality less the adjusted county average. During 1995,
37 each group A city, town and village shall receive that portion of the revenues arising from sales
38 occurring within the municipality that remains after deducting therefrom an amount equal to the
39 cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage
40 which is the sum of ten percent multiplied by the percentage of the population of unincorporated
41 county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater

1 than zero, equal to the product of seventeen multiplied by the logarithm (to base 10) of the product
2 of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the
3 municipality less the adjusted county average. From January 1, 1996, until January 1, 2000, each
4 group A city, town and village shall receive that portion of the revenues arising from sales occurring
5 within the municipality that remains after deducting therefrom an amount equal to the cumulative
6 sales tax revenues arising from sales within the municipality multiplied by the percentage which is
7 the sum of ten percent multiplied by the percentage of the population of unincorporated county
8 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero,
9 equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
10 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality
11 less the adjusted county average. From and after January 1, 2000, the distribution formula covering
12 the period from January 1, 1996, until January 1, 2000, shall continue to apply, except that the
13 percentage computed for sales arising within the municipalities shall be not less than 7.5 percent for
14 municipalities within which sales tax revenues exceed the adjusted county average, nor less than 12.5
15 percent for municipalities within which sales tax revenues exceed the adjusted county average by at
16 least twenty-five percent.

17 (3) For purposes of applying the redistribution formula to a municipality which is partly
18 within the county levying the tax, the distribution shall be calculated alternately for the municipality
19 as a whole, except that the factor for annexed portion of the county shall not be applied to the portion
20 of the municipality which is not within the county levying the tax, and for the portion of the
21 municipality within the county levying the tax. Whichever calculation results in the larger
22 distribution to the municipality shall be used.

23 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales
24 taxes as described in section 99.845 arising from economic activities within the area of a
25 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while
26 tax increment financing remains in effect shall be deducted from all calculations of countywide sales
27 taxes, shall be distributed directly to the municipality involved, and shall be disregarded in
28 calculating the amounts distributed or distributable to the municipality. Further, any agreement,
29 contract or covenant entered into prior to July 12, 1990, between a municipality and any other
30 political subdivision which provides for an appropriation of incremental sales tax revenues to the
31 special allocation fund of a tax increment financing project while tax increment financing remains in
32 effect shall continue to be in full force and effect and the sales taxes so appropriated shall be
33 deducted from all calculations of countywide sales taxes, shall be distributed directly to the
34 municipality involved, and shall be disregarded in calculating the amounts distributed or
35 distributable to the municipality. In addition, and notwithstanding any other provision of this chapter
36 to the contrary, economic development funds shall be distributed in full to the municipality in which
37 the sales producing them were deemed consummated. Additionally, economic development funds
38 shall be deducted from all calculations of countywide sales taxes and shall be disregarded in
39 calculating the amounts distributed or distributable to the municipality. As used in this subdivision,
40 the term "economic development funds" means the amount of sales tax revenue generated in any
41 fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in connection with which

1 such sales tax revenue was pledged as security for, or was guaranteed by a developer to be sufficient
2 to pay, outstanding obligations under any agreement authorized by chapter 100, entered into or
3 adopted prior to September 1, 1993, between a municipality and another public body. The
4 cumulative amount of economic development funds allowed under this provision shall not exceed
5 the total amount necessary to amortize the obligations involved.

6 6. If the qualified voters of any city, town or village vote to change or alter its boundaries by
7 annexing any unincorporated territory included in group B or if the qualified voters of one or more
8 city, town or village in group A and the qualified voters of one or more city, town or village in group
9 B vote to consolidate, the area annexed or the area consolidated which had been a part of group B
10 shall remain a part of group B after annexation or consolidation. After the effective date of the
11 annexation or consolidation, the annexing or consolidated city, town or village shall receive a
12 percentage of the group B distributable revenue equal to the percentage ratio that the population of
13 the annexed or consolidated area bears to the total population of group B and such annexed area shall
14 not be classified as unincorporated area for determination of the percentage allocable to the county.
15 If the qualified voters of any two or more cities, towns or villages in group A each vote to
16 consolidate such cities, towns or villages, then such consolidated cities, towns or villages shall
17 remain a part of group A. For the purpose of sections 66.600 to 66.630, population shall be as
18 determined by the last federal decennial census or the latest census that determines the total
19 population of the county and all political subdivisions therein. For the purpose of calculating the
20 adjustment based on the percentage of unincorporated county population which is annexed after
21 April 1, 1993, the accumulated percentage immediately before each census shall be used as the new
22 percentage base after such census. After any annexation, incorporation or other municipal boundary
23 change affecting the unincorporated area of the county, the chief elected official of the county shall
24 certify the new population of the unincorporated area of the county and the percentage of the
25 population which has been annexed or incorporated since April 1, 1993, to the director of revenue.
26 After the adoption of the county sales tax ordinance, any city, town or village in group A may by
27 adoption of an ordinance by its governing body cease to be a part of group A and become a part of
28 group B. Within ten days after the adoption of the ordinance transferring the city, town or village
29 from one group to the other, the clerk of the transferring city, town or village shall forward to the
30 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as
31 a part of its former group shall cease and as a part of its new group shall begin on the first day of
32 January of the year following notification to the director of revenue, provided such notification is
33 received by the director of revenue on or before the first day of July of the year in which the
34 transferring ordinance is adopted. If such notification is received by the director of revenue after the
35 first day of July of the year in which the transferring ordinance is adopted, then distribution to such
36 city as a part of its former group shall cease and as a part of its new group shall begin the first day of
37 July of the year following such notification to the director of revenue. Once a group A city, town or
38 village becomes a part of group B, such city may not transfer back to group A.

39 7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of
40 the municipality shall forward to the director of revenue, by registered mail, a certified copy of the
41 ordinance adding or detaching territory from the municipality. The ordinance shall reflect the

effective date thereof, and shall be accompanied by a map of the municipality clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the provisions of this section on the effective date of the change of the municipal boundary so that the proper percentage of group B distributable revenue is allocated to the municipality in proportion to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated municipality shall forward to the director of revenue, by registered mail, a certified copy of the incorporation election returns and a map of the municipality clearly showing the boundaries thereof. The certified copy of the incorporation election returns shall reflect the effective date of the incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this section on the effective date of the incorporation.

8. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to 67.395 on behalf of any county, [less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Anti-Drug Sales Tax Trust Fund". [The moneys in the county anti-drug sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a sales tax under sections 67.391 to 67.395, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax. Such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the county anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county.

2. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue under sections 67.500 to 67.545 on behalf of any county[, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with the state treasurer in a county sales tax trust fund, which fund shall be separate and apart from the county sales tax trust fund established by section 66.620. [The moneys in such county sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a county sales tax, and the records shall be open to the inspection of officers of the county and to the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the sum due the county as certified by the director of revenue.

2. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with a population of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority vote, impose a sales tax for the funding of museums and festivals. For purposes of this section, the term "funding of museums and festivals" shall mean:

(1) Funding of museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the board to be tourism attractions; and

(2) Funding of organizations that are registered as 501(C)(3) corporations which promote cultural heritage tourism including festivals and the arts.

2. Any question submitted to the voters of such county to establish a sales tax pursuant to this section shall be submitted in substantially the following form:

Shall the county of (insert the name of the county) impose a sales tax of (insert rate of percent) percent to be used to fund (museums, cultural heritage, festivals) in certain areas of the county?

☐ YES

☐ NO

3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, and the tax takes effect pursuant to this section, the museums and festivals board appointed pursuant to subsection 5 of this section shall determine in what manner the tax revenue moneys will be expended, and disbursements of these moneys shall be made strictly in accordance with directions of the board which are consistent with the provisions of sections 67.571 to 67.577. Expenditures of these tax moneys may be made for the employment of personnel selected by the board to assist in carrying out the duties of the board, and the board is expressly authorized to employ such personnel. Expenditures of these tax moneys may be made directly to corporations pursuant to subsection 1 of this section. No such tax revenue moneys shall be disbursed to or on behalf of any corporation, organization or entity that is not duly registered with the Internal Revenue Service as a 501(C)(3) organization.

4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed two-tenths of one percent on receipts from the sale of certain tangible personal property or taxable services within the county pursuant to sections 67.571 to 67.577.

5. The governing body of any county which imposes a sales tax pursuant to this section may establish a museums and festivals board for the purpose of expending funds collected from any sales tax submitted and approved by the county's voters pursuant to this section. The board shall be comprised of six members who are appointed by the governing body of the county from a list of candidates supplied by the chair of each of the two major political parties of the county. The board shall be comprised of three members from each of the two political parties. Members shall serve for three-year terms, but of the members first appointed, one shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Each member shall be a resident of the county from which he or she is appointed. The members of the board shall not receive compensation for service on the board, but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses incurred in service on the board.

6. In the area of each county in which a sales tax has been imposed in the manner provided by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed by the provisions of sections 67.571 to 67.577 to his sale price, and this tax 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 price.

7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may authorize the use of a bracket system similar to that authorized by the provisions of section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.

8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under this section.

67.576. 1. The following provisions shall govern the collection of the tax imposed by the provisions of sections 67.571 to 67.577:

(1) All applicable provisions contained in sections 144.010 to 144.510 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by the provisions of sections 67.571 to 67.577;

(2) All exemptions granted to agencies of government, organizations, and persons under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 67.571 to 67.577.

2. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.510 for the administration and collection of the state sales tax shall satisfy the requirements of sections 67.571 to 67.577, 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 the tax imposed by sections 67.571 to 67.577.

3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law for the collection of and for payment of taxes pursuant to that act are hereby allowed and made applicable to any taxes collected pursuant to the provisions of sections 67.571 to 67.577.

4. The penalties provided in section 32.057 and sections 144.010 to 144.510 for a violation of those acts are hereby made applicable to violations of the provisions of sections 67.571 to 67.577.

5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer] Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under sections 67.571 to 67.577.

67.578. 1. The governing authority of any county of the third classification without a township form of government and with more than sixteen thousand four hundred but less than sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed one-fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this section, the term "museums" means museums operating in the county, which are registered with the

United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the board to be a tourism attraction. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this section unless the governing authority submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing authority to impose the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (insert the name of the county) impose a sales tax of (insert rate of percent) percent for the funding of museums? "Museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the museum board to be a tourism attraction.

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the tax. If the proposal receives less than the required majority of votes, then the governing authority shall have no power to impose the tax unless and until the governing authority has again submitted another proposal to authorize the governing authority to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon.

3. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 [and] to 32.087 shall apply. The director may retain an amount not to exceed one percent for deposit in the general revenue fund to offset the costs of collection. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing authority may authorize the use of a bracket system similar to that authorized in section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax 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 price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

4. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons pursuant to sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. 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 this section, 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 the tax. All discounts allowed the retailer pursuant to the state sales tax law for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid pursuant to this section, or in the event a determination has been made against the person for taxes and penalty pursuant to this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.

5. The governing authority may authorize any museum board already existing in the county, or may establish a museum board, to expend revenue collected pursuant to this section. In the event that no museum board already exists, the board established pursuant to this section shall consist of six members who are appointed by the governing authority from a list of candidates supplied by the chair of each of the two major political parties of the county, with three members from each of the two parties. Members shall serve for three-year terms, but of the members first appointed, [one] two shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Each member shall be a resident of the county. The members shall not receive compensation for service on the board, but shall be reimbursed from the revenues collected pursuant to this section for any reasonable and necessary expenses incurred in service on the board. The board shall determine in what manner the revenues will be expended, and disbursements of these moneys shall be made strictly in accordance with this section. Expenditures may be made for the employment of personnel selected by the board to assist in carrying out the duties of the board, and the board is expressly authorized to employ such personnel.

6. The governing authority may submit the question of repeal of the tax to the voters at any county or state general, primary, or special election. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (insert name of county) repeal the sales tax of (insert rate of percent) percent for the funding of museums?

☐ YES ☐ NO

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

[If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which the repeal was approved.]

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of the first class having a charter form of government and having a population of nine hundred thousand or more may impose an additional countywide sales tax upon approval by a vote of the qualified voters of the county. The proposal may be submitted to the voters by the governing body of the county and shall be submitted to the voters at the next general election upon petitions signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county in the next preceding gubernatorial election filed with the governing body of the county. The submission shall include the levying of a sales tax at a rate of not to exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all tangible

personal property or taxable services within the county which are also taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the voters, then the alternative system of distribution may not be submitted to the voters for at least three years from the date of such voter approval.

2. The ballot of submission shall contain, but is not limited to, the following language:

Shall the County of levy an additional sales tax at the rate of (insert rate) and distribute the proceeds in the manner provided in (insert proper reference) (subsection 4)(subsection 5) of section 67.581, RSMo?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the additional sales tax shall be levied and collected and the proceeds from the additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the governing body of the county shall have no power to impose the additional sales tax authorized by this section unless and until a proposal for the levy of such tax is submitted to and approved by the voters of the county.

3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and] to 32.087, except to the extent otherwise provided in this section, shall govern the levy, collection, distribution and other procedures related to an additional sales tax imposed pursuant to this section.

4. In any county adopting an additional sales tax pursuant to the provisions of this section, and selecting the method of distribution provided in this subsection, the proceeds from the sales tax imposed pursuant to this section, less one percent collection cost, shall be distributed first to those municipalities that did not receive during the preceding calendar year ninety-five percent of the amount the municipality would have received by multiplying the population of the municipality by the average per capita sales tax receipt for such county in an amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant to this section shall be distributed to all municipalities on the ratio that the population of each municipality bears to the total population of the county. The average per capita sales tax distribution shall be calculated by dividing the sum of the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county. Population of each municipality, of the unincorporated area of the county, and the total population of the county shall be determined on the basis of the most recent federal decennial census. For the purposes of this subsection, any city, town, village or the unincorporated area of the county shall be considered a municipality.

5. In any county adopting an additional sales tax pursuant to the provisions of this section and selecting the method of distribution provided in this subsection, the proceeds from the sales tax imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities, towns and villages, and the unincorporated areas of the county in group B and to such cities, towns

and villages in group A as necessary so that no city, town, or village in group A receives from the combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed pursuant to sections 66.600 to 66.630, less than the per capita amount received by the cities, towns and villages and the unincorporated area of the county in group B receives from the total proceeds from both sales taxes.

6. The governing body of any county which is imposing a sales tax under the provisions of sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the governing body of the county signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county at the next preceding gubernatorial election, submit to the qualified voters of the county a proposal to change the method of distribution of sales tax proceeds from the manner provided in subsection 2 of section 66.620 to the method provided in this subsection. The ballot of submission shall be in substantially the following form:

Shall the proceeds from the county sales tax be distributed among the county of and the various cities, towns and villages therein in the manner provided in subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the present manner of distribution?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of the proposal, the sales tax imposed by the county under the provisions of sections 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the qualified voters of the county voting thereon are opposed to the proposal, then the governing body of the county shall have no power to order the proceeds from the sales tax imposed pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal authorizing such method of distribution is submitted to and approved by the voters of the county. If the voters approve the change in the method of distribution of the sales tax proceeds in the manner provided in this subsection, the county clerk of the county shall notify the director of revenue of the change in the method of distribution within ten days after adoption of the proposal and shall inform the director of the effective date of the change in the method of distribution, which shall be on the first day of the third calendar quarter after the director of revenue receives notice. After the effective date of the change in the manner of distribution, the director of revenue shall distribute the proceeds of the sales tax imposed by such county under the provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have the proceeds distributed in the manner provided in this subsection shall be distributed in the following manner:

(1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages in group A and to the cities, towns and villages, and the county in group B as defined in section 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the total amount distributed under section 66.620 for the twelve-month period immediately preceding the effective date of the tax levied pursuant to the provisions of this section has been distributed;

1 (2) All moneys received in excess of the total amount distributed under section 66.620 for
2 the twelve-month period immediately preceding the effective date of the tax levied pursuant to the
3 provisions of this section shall be distributed to all cities, towns and villages and to the county on the
4 basis that the population of each city, town or village, and in the case of the county the basis that the
5 population of the unincorporated area of the county, bears to the total population of the county. The
6 average per capita sales tax distribution shall be calculated by dividing the sum of the remaining
7 amount of the total sales tax revenues by the total population of the county. Population of each city,
8 town or village, of the unincorporated area of the county, and the total population of the county shall
9 be determined on the basis of the most recent federal decennial census.

10 7. No municipality incorporated after the adoption of the tax authorized by this section shall
11 be included as other than part of the unincorporated area of the county nor receive any share of either
12 the proceeds from the tax levied pursuant to the provisions of this section or the tax levied pursuant
13 to the provisions of sections 66.600 to 66.630 unless, at the time of incorporation, such municipality
14 had a population of ten thousand or more.

15 8. The county sales tax imposed pursuant to this section on the purchase and sale of motor
16 vehicles shall not be collected and remitted by the seller, but shall be collected by the director of
17 revenue at the time application is made for a certificate of title, if the address of the applicant is
18 within the county imposing the additional sales tax. [The amounts so collected, less one percent
19 collection cost, shall be deposited in the county sales tax trust fund to be distributed in accordance
20 with section 66.620. The purchase or sale of motor vehicles shall be deemed to be consummated at
21 the address of the applicant for a certificate of title.]

22 9. No tax shall be imposed pursuant to this section for the purpose of funding in whole or in
23 part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor
24 recreational facility, center, playing field, parking facility or anything incidental or necessary to a
25 complex suitable for any type of professional sport, either upon, above or below the ground.

26 10. The director of revenue may authorize the state treasurer to make refunds from the
27 amounts in the trust fund and credited to any county for erroneous payments and overpayments
28 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
29 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
30 days prior to the effective date of the repeal and the director of revenue may order retention in the
31 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
32 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
33 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
34 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
35 the county and close the account of that county. The director of revenue shall notify each county of
36 each instance of any amount refunded or any check redeemed from receipts due the county.

37 67.582. 1. The governing body of any county, except a county of the first class with a
38 charter form of government with a population of greater than four hundred thousand inhabitants, is
39 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
40 percent on all retail sales made in such county which are subject to taxation under the provisions of
41 sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county.

The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section the ballot shall contain substantially the following:

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing law enforcement services for the county?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No"; or

(2) If the proposal submitted involves authorization to enter into agreements to form a regional jail district and obligates the county to make payments from the tax authorized by this section the ballot shall contain substantially the following:

Shall the county of (county's name) be authorized to enter into agreements for the purpose of forming a regional jail district and obligating the county to impose a countywide sales tax of (insert amount) to fund dollars of the costs to construct a regional jail and to fund the costs to operate a regional jail, with any funds in excess of that necessary to construct and operate such jail to be used for law enforcement purposes?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect [on the first day of the second quarter immediately following the election approving the proposal] as provided by section 32.087. If the constitutionally required percentage of the voters voting thereon are in favor of the proposal submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any amendments thereto shall be in effect [on the first day of the second quarter immediately following the election approving the proposal] as provided by section 32.087. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a county from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for providing law

1 enforcement services for such county for so long as the tax shall remain in effect. Revenue placed in
 2 the special trust fund may also be utilized for capital improvement projects for law enforcement
 3 facilities and for the payment of any interest and principal on bonds issued for said capital
 4 improvement projects.

5 4. Once the tax authorized by this section is abolished or is terminated by any means, all
 6 funds remaining in the special trust fund shall be used solely for providing law enforcement services
 7 for the county. Any funds in such special trust fund which are not needed for current expenditures
 8 may be invested by the governing body in accordance with applicable laws relating to the investment
 9 of other county funds.

10 5. All sales taxes collected by the director of revenue under this section on behalf of any
 11 county[, less one percent for cost of collection which shall be deposited in the state's general revenue
 12 fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited
 13 in a special trust fund, which is hereby created, to be known as the "County Law Enforcement Sales
 14 Tax Trust Fund". [The moneys in the county law enforcement sales tax trust fund shall not be
 15 deemed to be state funds and shall not be commingled with any funds of the state.] The director of
 16 revenue shall keep accurate records of the amount of money in the trust and which was collected in
 17 each county imposing a sales tax under this section, and the records shall be open to the inspection of
 18 officers of the county and the public. Not later than the tenth day of each month the director of
 19 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the
 20 county which levied the tax; such funds shall be deposited with the county treasurer of each such
 21 county, and all expenditures of funds arising from the county law enforcement sales tax trust fund
 22 shall be by an appropriation act to be enacted by the governing body of each such county.
 23 Expenditures may be made from the fund for any law enforcement functions authorized in the
 24 ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

25 6. The director of revenue may authorize the state treasurer to make refunds from the
 26 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 27 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 28 county abolishes the tax, the repeal of such tax shall become effective as provided in section 32.087.
 29 The county shall notify the director of revenue of the action at least ninety days prior to the effective
 30 date of the repeal and the director of revenue may order retention in the trust fund, for a period of
 31 one year, of two percent of the amount collected after receipt of such notice to cover possible refunds
 32 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 33 accounts. After one year has elapsed after the effective date of abolition of the tax in such county,
 34 the director of revenue shall remit the balance in the account to the county and close the account of
 35 that county. The director of revenue shall notify each county of each instance of any amount
 36 refunded or any check redeemed from receipts due the county.

37 7. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
 38 apply to the tax imposed under this section.

39 67.583. 1. The governing body of any county of the second class with a population of more
 40 than forty thousand but less than sixty thousand and which contains institutions operated by the
 41 department of corrections and by the department of mental health is hereby authorized to impose, by

ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing retirement and health care benefits for county employees and their dependents?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a county from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for providing retirement and health care benefits for county employees and their dependents.

4. All sales taxes collected by the director of revenue under this section on behalf of any county[, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the "County Employee Benefit Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax. Such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the county employee benefit sales tax trust fund shall be for the provision of retirement benefits or health care benefits for employees of the county and their dependents and for no other purpose.

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

6. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half percent on all retail sales made in such county which are subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing law enforcement services for the county?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect [on the first day of the second quarter immediately following the election approving the proposal] as provided by section 32.087. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

1 3. Twenty-five percent of the revenue received by a county treasurer from the tax authorized
2 pursuant to this section shall be deposited in a special trust fund and shall be used solely by a
3 prosecuting attorney's office for such county for so long as the tax shall remain in effect. The
4 remainder of revenue shall be deposited in the county law enforcement sales tax trust fund
5 established pursuant to section 67.582 of the county levying the tax pursuant to this section. The
6 revenue derived from the tax imposed pursuant to this section shall be used for public law
7 enforcement services only. No revenue derived from the tax imposed pursuant to this section shall
8 be used for any private contractor providing law enforcement services or for any private jail.

9 4. Once the tax authorized by this section is abolished or is terminated by any means, all
10 funds remaining in the prosecuting attorney's trust fund shall be used solely by a prosecuting
11 attorney's office for the county. Any funds in such special trust fund which are not needed for
12 current expenditures may be invested by the governing body in accordance with applicable laws
13 relating to the investment of other county funds.

14 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
15 any county[, less one percent for cost of collection which shall be deposited in the state's general
16 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
17 deposited in a special trust fund, which is hereby created, to be known as the "County Prosecuting
18 Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust fund,
19 pursuant to the deposit ratio in subsection 3 of this section. [The moneys in the trust funds shall not
20 be deemed to be state funds and shall not be commingled with any funds of the state.] The director of
21 revenue shall keep accurate records of the amount of money in the trusts and which was collected in
22 each county imposing a sales tax pursuant to this section, and the records shall be open to the
23 inspection of officers of the county and the public. Not later than the tenth day of each month the
24 director of revenue shall distribute all moneys deposited in the trust funds during the preceding
25 month to the county which levied the tax; such funds shall be deposited with the county treasurer of
26 each such county, and all expenditures of funds arising from either trust fund shall be by an
27 appropriation act to be enacted by the governing body of each such county. Expenditures may be
28 made from the funds for any functions authorized in the ordinance or order adopted by the governing
29 body submitting the tax to the voters.

30 6. The director of revenue may authorize the state treasurer to make refunds from the
31 amounts in the trust funds and credited to any county for erroneous payments and overpayments
32 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
33 county abolishes the tax, the repeal of such tax shall become effective as provided in section 32.087.
34 The county shall notify the director of revenue of the action at least ninety days before the effective
35 date of the repeal and the director of revenue may order retention in the appropriate trust fund, for a
36 period of one year, of two percent of the amount collected after receipt of such notice to cover
37 possible refunds or overpayments of the tax and to redeem dishonored checks and drafts deposited to
38 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
39 in such county, the director of revenue shall remit the balance in the account to the county and close
40 the account of that county established pursuant to this section. The director of revenue shall notify
41 each county of each instance of any amount refunded or any check redeemed from receipts due the

1 county.

2 7. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
3 apply to the tax imposed pursuant to this section.

4 67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
5 67.727 on behalf of any county[, less one percent for the cost of collection, which shall be deposited
6 in the state's general revenue fund after payment of premiums for surety bonds as provided in section
7 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to
8 be known as the "County Alternate Sales Tax Trust Fund". [The moneys in the county alternate sales
9 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
10 the state.] The director of revenue shall keep accurate records of the amount of money in the trust
11 fund which was collected in each county imposing a sales tax under sections 67.700 to 67.727, and
12 the records shall be open to the inspection of officers of each county and the general public. Not
13 later than the tenth day of each month the director of revenue shall distribute all moneys deposited in
14 the trust fund during the preceding month by distributing to the county treasurer, or such other
15 officer as may be designated by the county ordinance or order, of each county imposing the tax
16 authorized by sections 67.700 to 67.727, the sum, as certified by the director of revenue, due the
17 county.

18 2. The director of revenue may authorize the state treasurer to make refunds from the
19 amounts in the trust fund and credited to any county for erroneous payments and overpayments
20 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
21 county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the director of
22 revenue of the action at least ninety days prior to the effective date of the repeal and the repeal shall
23 be effective as provided in section 32.087. The director of revenue may order retention in the trust
24 fund, for a period of one year, of two percent of the amount collected after receipt of such notice to
25 cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts
26 deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal
27 of the tax authorized by sections 67.700 to 67.727 in such county, the director of revenue shall
28 authorize the state treasurer to remit the balance in the account to the county and close the account of
29 that county. The director of revenue shall notify each county of each instance of any amount
30 refunded or any check redeemed from receipts due the county.

31 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085 [and] to
32 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

33 67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
34 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales taxes
35 collected by the director of revenue from the tax authorized by section 67.701 on behalf of any
36 county of the first class having a charter form of government and having a population of nine
37 hundred thousand or more[, less one percent for cost of collection, which shall be deposited in the
38 state's general revenue fund after payment of premiums for surety bonds as provided in sections
39 67.700 to 67.727,] shall be deposited in a special trust fund, which is hereby created, to be known as
40 the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the
41 county-municipal storm water and public works sales tax trust fund shall not be deemed to be state

1 funds and shall not be commingled with any funds of the state.] The director of revenue shall keep
 2 accurate records of the amount of money in the trust fund which was collected in each county and the
 3 records shall be open to the inspection of officers of the county and of the municipalities within the
 4 county and the public. Not later than the tenth day of each month, the director of the department of
 5 revenue shall distribute all moneys deposited in the county-municipal storm water and public works
 6 sales tax trust fund during the preceding month to the county which levied the tax, and the
 7 municipalities which are located wholly or partially within such county as follows:

8 (1) The county which levied the sales tax shall receive a percentage of the distributable
 9 revenue equal to the percentage ratio that the population of the unincorporated areas of the county
 10 bears to the total population of the county;

11 (2) Each municipality located wholly within the county which levied the tax shall receive a
 12 percentage of the distributable revenue equal to the percentage ratio that the population of such
 13 municipality bears to the total population of the county; and

14 (3) Each municipality located partially within the county which levied the tax shall receive a
 15 percentage of the distributable revenue equal to the percentage ratio that the population of that part
 16 of the municipality located within the county bears to the total population of the county.

17 2. The director of revenue may make refunds from the amounts in the county-municipal
 18 storm water and public works sales tax trust fund and credited to any county or municipality for
 19 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
 20 deposited to the credit of such county or municipality. If any county abolishes the tax, the county
 21 shall notify the director of revenue of the action at least ninety days prior to the effective date of the
 22 repeal and the repeal shall be effective as provided by section 32.087. The director of revenue may
 23 order retention in the county-municipal storm water and public works sales tax trust fund, for a
 24 period of one year, of two percent of the amount collected after receipt of such notice to cover
 25 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
 26 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
 27 in such county, the director of revenue shall remit the balance in the account to the county or
 28 municipality and close the account of that county or municipality. The director of revenue shall
 29 notify each county or municipality of each instance of any amount refunded or any check redeemed
 30 from receipts due the county or municipality.

31 3. If the governing body of any municipality located wholly or partially within the county so
 32 requests by resolution, no funds shall be expended from the proceeds of any tax imposed under
 33 section 67.701 within the corporate boundaries of the requesting municipality for the construction,
 34 reconstruction or widening of any road established or to be established pursuant to section 137.558,
 35 the total cost of which exceeds one hundred thousand dollars unless: (a) A public hearing is first
 36 held at a place near such proposed action; and (b) Plans and specifications of such proposed action
 37 are prepared and a cost-benefit analysis prepared in accordance with accepted accounting principles
 38 of such proposed action is presented to such public hearing. Such cost-benefit analysis and its work
 39 papers shall be a public document and subject to inspection as provided in chapter 610. The
 40 provisions of this subsection shall not apply to proposed projects in unincorporated areas of the
 41 county.

67.729. 1. Any county except any first class county having a charter form of government and having a population of nine hundred thousand or more may, in the same manner and by the same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose a sales tax of not more than one-tenth of one percent for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

2. Notwithstanding the provisions of section 67.712 as to the disposition of any other sales tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by the director of revenue from the tax authorized by this section on behalf of any county[, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the county storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a sales tax under this section and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the county storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

(1) The county which levied the sales tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of the unincorporated areas of the county bears to the total population of the county;

(2) Each municipality located wholly within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of such municipality bears to the total population of the county; and

(3) Each municipality located partially within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the municipality located within the county bears to the total population of the county.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the county storm water and public works sales tax trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the repeal shall be effective as provided by section 32.087. The director of revenue may order retention in the county storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any

1 amount refunded or any check redeemed from receipts due the county.

2 4. Except as modified in this section, the provisions of sections 32.085 to 32.087 shall apply
3 to the tax imposed under this section.

4 67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections 32.085
5 [and] to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

6 67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
7 67.739 on behalf of any county [, less one percent for the cost of collection, which shall be deposited
8 in the state's general revenue fund after payment of premiums for surety bonds as provided in section
9 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to
10 be known as the "County Capital Improvement Bond Sales Tax Trust Fund". [The moneys in the
11 county capital improvement bond sales tax trust fund shall not be deemed to be state funds and shall
12 not be commingled with any funds of the state.] The director of revenue shall keep accurate records
13 of the amount of money in the trust fund which was collected in each county imposing a sales tax
14 under sections 67.730 to 67.739, and the records shall be open to the inspection of officers of each
15 county and the general public. Not later than the tenth day of each month the director of revenue
16 shall distribute all moneys deposited in the trust fund during the preceding month by distributing to
17 the county treasurer, or such other officer as may be designated by the county ordinance or order, of
18 each county imposing the tax authorized by sections 67.730 to 67.739, the sum, as certified by the
19 director of revenue, due the county.

20 2. The director of revenue may authorize the state treasurer to make refund from the amounts
21 in the trust fund and credited to any county for erroneous payments and overpayments made, and
22 may redeem dishonored checks and drafts deposited to the credit of such counties. If any county
23 repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the director of
24 revenue of the action at least ninety days prior to the effective date of the repeal or expiration and the
25 repeal shall be effective as provided by section 32.087. The director of revenue may order retention
26 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
27 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and
28 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
29 repeal or expiration of the tax authorized by sections 67.730 to 67.739 in such county, the director of
30 revenue shall remit the balance in the account to the county and close the account of that county.
31 The director of revenue shall notify each county of each instance of any amount refunded or any
32 check redeemed from receipts due the county.

33 67.745. 1. Any county of the third classification without a township form of government
34 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
35 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational
36 projects and programs, but the sales tax authorized by this section shall not become effective unless
37 the governing body of such county submits to the qualified voters of the county a proposal to
38 authorize the county to impose the sales tax.

39 2. The ballot submission shall be in substantially the following form:

40 Shall the County of impose a sales tax of up to one percent for the purpose of funding
41 the financing, acquisition, construction, operation, and maintenance of recreational projects and

1 programs, including the acquisition of land for such purposes?

2 ☐ YES

☐ NO

3 3. If approved by a majority of qualified voters voting on the issue in the county, the
4 governing body of the county shall appoint a board of directors consisting of nine members. Of the
5 initial members appointed to the board, three members shall be appointed for a term of three years,
6 three members shall be appointed for a term of two years, and three members shall be appointed for a
7 term of one year. After the initial appointments, board members shall be appointed to three-year
8 terms.

9 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail
10 sale of all tangible personal property or taxable service within the county, if such property and
11 services are subject to taxation by the state of Missouri under sections 144.010 to 144.525.

12 5. All revenue collected from the sales tax under this section by the director of revenue on
13 behalf of a county[, less one percent for the cost of collection which shall be deposited in the state's
14 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
15 shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be
16 known as the "County Recreation Sales Trust Fund". [Moneys in the fund shall not be deemed to be
17 state funds and shall not be commingled with any funds of the state.] The director of revenue shall
18 keep accurate records of the amount of money in the trust fund collected in each county imposing a
19 sales tax under this section, and the records shall be open to the inspection of officers of such county
20 and the general public. Not later than the tenth day of each calendar month, the director of revenue
21 shall distribute all moneys deposited in the trust fund during the preceding calendar month by
22 distributing to the county treasurer, or such officer as may be designated by county ordinance or
23 order, of each county imposing the tax under this section the sum due the county as certified by the
24 director of revenue.

25 6. The director of revenue may authorize the state treasurer to make refunds from the
26 amounts in the trust fund and credited to any county for erroneous payments and overpayments
27 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each
28 county shall notify the director of revenue at least ninety days prior to the effective date of the
29 expiration of the sales tax authorized by this section and the repeal shall be effective as provided by
30 section 32.087. The director of revenue may order retention in the trust fund for a period of one year
31 of two percent of the amount collected after receipt of such notice to cover possible refunds or
32 overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such
33 accounts. After one year has elapsed after the date of expiration of the tax authorized by this section
34 in a county, the director of revenue shall remit the balance in the account to the county and close the
35 account of such county. The director of revenue shall notify each county of each instance of any
36 amount refunded or any check redeemed from receipts due such county.

37 7. The tax authorized under this section may be imposed in accordance with this section by a
38 county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

39 8. The sales tax imposed under this section shall expire twenty years from the effective date
40 thereof unless an extension of the tax is submitted to and approved by the qualified voters in the
41 county in the manner provided in this section. Each extension of the sales tax shall be for a period of

1 ten years.

2 9. The provisions of this section shall not in any way affect or limit the powers granted to
3 any county to establish, maintain, and conduct parks and other recreational grounds for public
4 recreation.

5 10. Except as modified in this section, the provisions of sections 32.085 [and] to 32.087 shall
6 apply to the tax imposed under this section.

7 67.782. 1. Any county of the third class having a population of more than ten thousand and
8 less than fifteen thousand and any county of the second class having a population of more than
9 fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties
10 making up the same judicial circuit, may jointly impose a sales tax throughout each of their
11 respective counties for public recreational purposes including the financing, acquisition,
12 construction, operation and maintenance of recreational projects and programs, but the sales taxes
13 authorized by this section shall not become effective unless the governing body of each such county
14 submits to the voters of their respective counties a proposal to authorize the counties to impose the
15 sales tax.

16 2. The ballot of submission shall be in substantially the following form:

17 Shall the County of impose a sales tax of percent in conjunction with
18 the county of for the purpose of funding the financing, acquisition, construction, operation
19 and maintenance of recreational projects and programs, including the acquisition of land for such
20 purposes?

21 ☐ YES

☐ NO

22 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in each
23 county are in favor of the proposal, then the tax shall be in effect in both counties. If a majority of
24 the votes cast by the qualified voters voting thereon in either county are opposed to the proposal,
25 then the governing body of neither county shall have power to impose the sales tax authorized by this
26 section unless or until the governing body of the county that has not approved the tax shall again
27 have submitted another proposal to authorize the governing body to impose the tax, and the proposal
28 is approved by a majority of the qualified voters voting thereon in that county.

29 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at retail
30 of all tangible personal property or taxable service at retail within the county adopting such tax, if
31 such property and services are subject to taxation by the state of Missouri under the provisions of
32 sections 144.010 to 144.525.

33 4. All sales taxes collected by the director of revenue under this section on behalf of any
34 county[, less one percent for the cost of collection, which shall be deposited in the state's general
35 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
36 deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the
37 "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation sales tax trust fund
38 shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The
39 director of revenue shall keep accurate records of the amount of money in the trust fund which was
40 collected in each county imposing a sales tax under this section, and the records shall be open to the
41 inspection of officers of each county and the general public. Not later than the tenth day of each

1 month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the county.

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the repeal shall be effective as provided by section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

6. The tax authorized by this section may be imposed, in accordance with this section, by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

7. Any county imposing a sales tax pursuant to the provisions of this section may contract with the authority of any other county or with any city or political subdivision for the financing, acquisition, operation, construction, maintenance, or utilization of any recreation facility or project or program funded in whole or in part from revenues derived from the tax levied pursuant to the provisions of this section.

8. The sales tax imposed pursuant to the provisions of this section shall expire twenty-five years from the effective date thereof unless an extension of the tax is submitted to and approved by the voters in each county in the manner provided in this section. Each extension of the sales tax shall be for a period of ten years.

9. The governing body of each of the counties imposing a sales tax under the provisions of this section may cooperate with the governing body of any county or other political subdivision of this state in carrying out the provisions of this section, and may establish and conduct jointly a system of public recreation. The respective governing bodies administering programs jointly may provide by agreement among themselves for all matters connected with the programs and determine what items of cost and expense shall be paid by each.

10. The provisions of this section shall not in any way repeal, affect or limit the powers granted to any county to establish, maintain and conduct parks and other recreational grounds for public recreation.

11. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its board of directors, impose an annual property tax for the establishment and maintenance of public parks and recreational facilities and grounds within the boundaries of the regional recreational district not to

1 exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within
 2 the district, except that no such tax shall become effective unless the board of directors of the district
 3 submits to the voters of the district, at a county or state general, primary or special election, a
 4 proposal to authorize the tax.

5 2. The question shall be submitted in substantially the following form:

6 Shall a cent tax per one hundred dollars assessed valuation be levied for public parks
 7 and recreational facilities?

8 ☐ YES

☐ NO

9 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 10 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified
 11 voters voting are opposed to the proposal, then the board of directors shall have no power to impose
 12 the tax unless and until the board of directors of the district submits another proposal to authorize the
 13 tax and such proposal is approved by a majority of the qualified voters voting thereon.

14 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
 15 collected in the same manner as other ad valorem property taxes are levied and collected.

16 4. (1) A regional recreational district may, by a majority vote of its board of directors,
 17 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
 18 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance of
 19 public parks, recreational facilities and grounds within the boundaries of a regional recreational
 20 district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by
 21 law. No tax pursuant to this subsection shall become effective unless the board of directors submits
 22 to the voters of the district, at a county or state general, primary or special election, a proposal to
 23 authorize the tax, and such tax shall become effective only after the majority of the voters voting on
 24 such tax approve such tax.

25 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the
 26 question shall be submitted in substantially the following form:

27 Shall a cent sales tax be levied on all retail sales within the district for public parks and
 28 recreational facilities?

29 ☐ YES

☐ NO

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 31 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified
 32 voters voting are opposed to the proposal, then the board of directors shall have no power to impose
 33 the tax unless and until another proposal to authorize the tax is submitted to the voters of the district
 34 and such proposal is approved by a majority of the qualified voters voting thereon. The provisions
 35 of sections 32.085 [and] to 32.087 shall apply to any tax approved pursuant to this subsection.

36 5. As used in this section, "qualified voters" or "voters" means any individuals residing
 37 within the proposed district who are eligible to be registered voters and who have registered to vote
 38 under chapter 115 or, if no individuals eligible and registered to vote reside within the proposed
 39 district, all of the owners of real property located within the proposed district who have unanimously
 40 petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax
 41 authorized in this section. If the owner of the property within the proposed district is a political

subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand one hundred but fewer than eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding senior services and youth programs provided by the county. One-half of all revenue collected under this section[, less one-half the cost of collection,] shall be used solely to fund any service or activity deemed necessary by the senior service tax commission established in this section, and one-half of all revenue collected under this section[, less one-half the cost of collection,] shall be used solely to fund all youth programs administered by an existing county community task force. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

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

Shall (insert the name of the county) impose a sales tax at a rate of (insert rate of percent) percent, with half of the revenue from the tax, less one-half the cost of collection, to be used solely to fund senior services provided by the county and half of the revenue from the tax[, less one-half the cost of collection,] to be used solely to fund youth programs provided by the county?

☐ YES ☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following the approval of the tax or notification to the department of revenue if such tax will be administered by the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. [On or after the effective date of any tax authorized under this section, the county which imposed the tax shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and] The provisions of sections 32.085 [and] to 32.087 shall apply to any tax approved under this section. All revenue collected under this section by the director of the

department of revenue on behalf of any county[, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund,] shall be deposited in a special trust fund, which is hereby created and shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated purposes. [Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state.] The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. [In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county may authorize the use of a bracket system similar to that authorized in section 144.285 and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.] Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax 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 price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax[, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. 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 this section, 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 the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525].

6. The governing body of any county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose of funding senior services and youth programs provided by the county?

1 ☐ YES ☐ NO

2 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
3 the question, place an "X" in the box opposite "NO".

4
5 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
6 repeal, that repeal shall become effective [on December thirty-first of the calendar year in which
7 such repeal was approved] as provided by section 32.087.

8 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
9 the repeal, then the sales tax authorized in this section shall remain effective until the question is
10 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
11 qualified voters voting on the question.

12 7. Whenever the governing body of any county that has adopted the sales tax authorized in
13 this section receives a petition, signed by ten percent of the registered voters of the county voting in
14 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
15 section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a
16 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
17 repeal, the repeal shall become effective [on December thirty-first of the calendar year in which such
18 repeal was approved] as provided by section 32.087. If a majority of the votes cast on the question
19 by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
20 section shall remain effective until the question is resubmitted under this section to the qualified
21 voters and the repeal is approved by a majority of the qualified voters voting on the question.

22 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
23 fund shall continue to be used solely for the designated purposes, and the county shall notify the
24 director of the department of revenue of the action at least thirty days before the effective date of the
25 repeal and the director may order retention in the trust fund, for a period of one year, of two percent
26 of the amount collected after receipt of such notice to cover possible refunds or overpayment of the
27 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
28 year has elapsed after the effective date of abolition of the tax in such county, the director shall remit
29 the balance in the account to the county and close the account of that county. The director shall
30 notify each county of each instance of any amount refunded or any check redeemed from receipts
31 due the county.

32 9. Each county imposing the tax authorized in this section shall establish a senior services
33 tax commission to administer the portion of the sales tax revenue dedicated to providing senior
34 services. Such commission shall consist of seven members appointed by the county commission.
35 The county commission shall determine the qualifications, terms of office, compensation, powers,
36 duties, restrictions, procedures, and all other necessary functions of the commission.

37 67.1300. 1. The governing body of any of the contiguous counties of the third classification
38 without a township form of government enumerated in subdivisions (1) to (5) of this subsection or in
39 any county of the fourth classification acting as a county of the second classification, having a
40 population of at least forty thousand but less than forty-five thousand with a state university, and
41 adjoining a county of the first classification with part of a city with a population of three hundred

1 fifty thousand or more inhabitants or a county of the third classification with a township form of
2 government and with a population of at least eight thousand but less than eight thousand four
3 hundred inhabitants or a county of the third classification with more than fifteen townships having a
4 population of at least twenty-one thousand inhabitants or a county of the third classification without
5 a township form of government and with a population of at least seven thousand four hundred but
6 less than eight thousand inhabitants or any county of the third classification with a population greater
7 than three thousand but less than four thousand or any county of the third classification with a
8 population greater than six thousand one hundred but less than six thousand four hundred or any
9 county of the third classification with a population greater than six thousand eight hundred but less
10 than seven thousand or any county of the third classification with a population greater than seven
11 thousand eight hundred but less than seven thousand nine hundred or any county of the third
12 classification with a population greater than eight thousand four hundred sixty but less than eight
13 thousand five hundred or any county of the third classification with a population greater than nine
14 thousand but less than nine thousand two hundred or any county of the third classification with a
15 population greater than ten thousand five hundred but less than ten thousand six hundred or any
16 county of the third classification with a population greater than twenty-three thousand five hundred
17 but less than twenty-three thousand seven hundred or a county of the third classification with a
18 population greater than thirty-three thousand but less than thirty-four thousand or a county of the
19 third classification with a population greater than twenty thousand eight hundred but less than
20 twenty-one thousand or a county of the third classification with a population greater than fourteen
21 thousand one hundred but less than fourteen thousand five hundred or a county of the third
22 classification with a population greater than twenty thousand eight hundred fifty but less than
23 twenty-two thousand or a county of the third classification with a population greater than thirty-nine
24 thousand but less than forty thousand or a county of the third classification with a township form of
25 organization and a population greater than twenty-eight thousand but less than twenty-nine thousand
26 or a county of the third classification with a population greater than fifteen thousand but less than
27 fifteen thousand five hundred or a county of the third classification with a population greater than
28 eighteen thousand but less than nineteen thousand seventy or a county of the third classification with
29 a population greater than thirteen thousand nine hundred but less than fourteen thousand four
30 hundred or a county of the third classification with a population greater than twenty-seven thousand
31 but less than twenty-seven thousand five hundred or a county of the first classification without a
32 charter form of government and a population of at least eighty thousand but not greater than
33 eighty-three thousand or a county of the third classification with a population greater than fifteen
34 thousand but less than fifteen thousand nine hundred without a township form of government which
35 does not adjoin any county of the first, second or fourth classification or a county of the third
36 classification with a population greater than twenty-three thousand but less than twenty-five
37 thousand without a township form of government which does not adjoin any county of the second or
38 fourth classification and does adjoin a county of the first classification with a population greater than
39 one hundred twenty thousand but less than one hundred fifty thousand or in any county of the fourth
40 classification acting as a county of the second classification, having a population of at least
41 forty-eight thousand or any governing body of a municipality located in any of such counties may

1 impose, by ordinance or order, a sales tax on all retail sales made in such county or municipality
2 which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525:

3 (1) A county with a population of at least four thousand two hundred inhabitants but not
4 more than four thousand five hundred inhabitants;

5 (2) A county with a population of at least four thousand seven hundred inhabitants but not
6 more than four thousand nine hundred inhabitants;

7 (3) A county with a population of at least seven thousand three hundred inhabitants but not
8 more than seven thousand six hundred inhabitants;

9 (4) A county with a population of at least ten thousand one hundred inhabitants but not more
10 than ten thousand three hundred inhabitants; and

11 (5) A county with a population of at least four thousand three hundred inhabitants but not
12 more than four thousand five hundred inhabitants.

13 2. The maximum rate for a sales tax pursuant to this section shall be one percent for
14 municipalities and one-half of one percent for counties.

15 3. The tax authorized by this section shall be in addition to any and all other sales taxes
16 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of
17 this section shall be effective unless the governing body of the county or municipality submits to the
18 voters of the county or municipality, at a regularly scheduled county, municipal or state general or
19 primary election, a proposal to authorize the governing body of the county or municipality to impose
20 a tax. Any sales tax imposed pursuant to this section shall not be authorized for a period of more
21 than five years.

22 4. Such proposal shall be submitted in substantially the following form:

23 Shall the (city, town, village or county) of impose a sales tax of (insert
24 amount) for the purpose of economic development in the (city, town, village or county)?

25 ☐ YES

☐ NO

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
27 the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first
28 day of the second quarter after the director of revenue receives notice of adoption of the tax. If a
29 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
30 governing body of the county or municipality shall not impose the sales tax authorized in this section
31 until the governing body of the county or municipality resubmits another proposal to authorize the
32 governing body of the county or municipality to impose the sales tax authorized by this section and
33 such proposal is approved by a majority of the qualified voters voting thereon; however no such
34 proposal shall be resubmitted to the voters sooner than twelve months from the date of the
35 submission of the last such proposal.

36 5. All revenue received by a county or municipality from the tax authorized pursuant to the
37 provisions of this section shall be deposited in a special trust fund and shall be used solely for
38 economic development purposes within such county or municipality for so long as the tax shall
39 remain in effect.

40 6. Once the tax authorized by this section is abolished or is terminated by any means, all
41 funds remaining in the special trust fund shall be used solely for economic development purposes

1 within the county or municipality. Any funds in such special trust fund which are not needed for
2 current expenditures may be invested by the governing body in accordance with applicable laws
3 relating to the investment of other county or municipal funds.

4 7. All sales taxes collected by the director of revenue pursuant to this section on behalf of
5 any county or municipality[, less one percent for cost of collection which shall be deposited in the
6 state's general revenue fund after payment of premiums for surety bonds as provided in section
7 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the "Local
8 Economic Development Sales Tax Trust Fund".

9 8. [The moneys in the local economic development sales tax trust fund shall not be deemed
10 to be state funds and shall not be commingled with any funds of the state.] The director of revenue
11 shall keep accurate records of the amount of money in the trust fund and which was collected in each
12 county or municipality imposing a sales tax pursuant to this section, and the records shall be open to
13 the inspection of officers of the county or municipality and the public.

14 9. Not later than the tenth day of each month the director of revenue shall distribute all
15 moneys deposited in the trust fund during the preceding month to the county or municipality which
16 levied the tax. Such funds shall be deposited with the county treasurer of each such county or the
17 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
18 from the local economic development sales tax trust fund shall be by an appropriation act to be
19 enacted by the governing body of each such county or municipality. Expenditures may be made
20 from the fund for any economic development purposes authorized in the ordinance or order adopted
21 by the governing body submitting the tax to the voters.

22 10. The director of revenue may authorize the state treasurer to make refunds from the
23 amounts in the trust fund and credited to any county or municipality for erroneous payments and
24 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
25 counties and municipalities.

26 11. If any county or municipality abolishes the tax, the county or municipality shall notify
27 the director of revenue of the action at least ninety days prior to the effective date of the repeal and
28 the repeal shall be effective as provided by section 32.087. The director of revenue may order
29 retention in the trust fund, for a period of one year, of two percent of the amount collected after
30 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored
31 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
32 effective date of abolition of the tax in such county or municipality, the director of revenue shall
33 remit the balance in the account to the county or municipality and close the account of that county or
34 municipality. The director of revenue shall notify each county or municipality of each instance of
35 any amount refunded or any check redeemed from receipts due the county or municipality.

36 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
37 apply to the tax imposed pursuant to this section.

38 13. For purposes of this section, the term "economic development" is limited to the
39 following:

40 (1) Operations of economic development or community development offices, including the
41 salaries of employees;

- 1 (2) Provision of training for job creation or retention;
 2 (3) Provision of infrastructure and sites for industrial development or for public
 3 infrastructure projects; and
 4 (4) Refurbishing of existing structures and property relating to community development.

5 67.1303. 1. The governing body of any home rule city with more than one hundred fifty-one
 6 thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any
 7 home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine
 8 hundred inhabitants and the governing body of any city within any county of the first classification
 9 with more than one hundred four thousand six hundred but less than one hundred four thousand
 10 seven hundred inhabitants and the governing body of any county of the third classification without a
 11 township form of government and with more than forty thousand eight hundred but less than forty
 12 thousand nine hundred inhabitants or any city within such county may impose, by order or
 13 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax
 14 under chapter 144. In addition, the governing body of any county of the first classification with
 15 more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants or the
 16 governing body of any home rule city with more than seventy-three thousand but less than
 17 seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax on all retail sales
 18 made in the city or county which are subject to sales tax under chapter 144. The tax authorized in
 19 this section shall not be more than one-half of one percent. The order or ordinance imposing the tax
 20 shall not become effective unless the governing body of the city or county submits to the voters of
 21 the city or county at a state general or primary election a proposal to authorize the governing body to
 22 impose a tax under this section. The tax authorized in this section shall be in addition to all other
 23 sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

24 2. The ballot of submission for the tax authorized in this section shall be in substantially the
 25 following form:

26 Shall (insert the name of the city or county) impose a sales tax at a rate of
 27 (insert rate of percent) percent for economic development purposes?

28 ☐ YES ☐ NO

29 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 30 the question, then the tax shall become effective [on the first day of the second calendar quarter
 31 following the calendar quarter in which the election was held] as provided by section 32.087. If a
 32 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 33 question, then the tax shall not become effective unless and until the question is resubmitted under
 34 this section to the qualified voters and such question is approved by a majority of the qualified voters
 35 voting on the question, provided that no proposal shall be resubmitted to the voters sooner than
 36 twelve months from the date of the submission of the last proposal.

37 3. No revenue generated by the tax authorized in this section shall be used for any retail
 38 development project. At least twenty percent of the revenue generated by the tax authorized in this
 39 section shall be used solely for projects directly related to long-term economic development
 40 preparation, including, but not limited to, the following:

- 41 (1) Acquisition of land;

1 (2) Installation of infrastructure for industrial or business parks;
 2 (3) Improvement of water and wastewater treatment capacity;
 3 (4) Extension of streets;
 4 (5) Providing matching dollars for state or federal grants;
 5 (6) Marketing;
 6 (7) Construction and operation of job training and educational facilities; and
 7 (8) Providing grants and low-interest loans to companies for job training, equipment
 8 acquisition, site development, and infrastructure. Not more than twenty-five percent of the revenue
 9 generated may be used annually for administrative purposes, including staff and facility costs.

10 4. All revenue generated by the tax shall be deposited in a special trust fund and shall be
 11 used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust
 12 fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund
 13 which are not needed for current expenditures may be invested by the governing body in accordance
 14 with applicable laws relating to the investment of other city or county funds.

15 5. The director of revenue may authorize the state treasurer to make refunds from the
 16 amounts in the trust fund and credited to any city or county for erroneous payments and
 17 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
 18 counties and municipalities. If any city or county abolishes the tax authorized under this section, the
 19 repeal of such tax shall become effective December thirty-first of the calendar year in which such
 20 abolishment was approved. Each city or county shall notify the director of revenue at least ninety
 21 days prior to the effective date of the expiration of the sales tax authorized by this section, and the
 22 repeal shall be effective as provided by section 32.087. The director of revenue may order retention
 23 in the trust fund for a period of one year of two percent of the amount collected after receipt of such
 24 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and
 25 drafts deposited to the credit of such accounts. After one year has elapsed from the date of
 26 expiration of the tax authorized by this section in such city or county, the director of revenue shall
 27 remit the balance in the account to the city or county and close the account of that city or county.
 28 The director of revenue shall notify each city or county of each instance of any amount refunded or
 29 any check redeemed from receipts due to the city or county.

30 6. Any city or county imposing the tax authorized in this section shall establish an economic
 31 development tax board. The board shall consist of eleven members, to be appointed as follows:

32 (1) Two members shall be appointed by the school boards whose districts are included within
 33 any economic development plan or area funded by the sales tax authorized in this section. Such
 34 members shall be appointed in any manner agreed upon by the affected districts;

35 (2) One member shall be appointed, in any manner agreed upon by the affected districts, to
 36 represent all other districts levying ad valorem taxes within the area selected for an economic
 37 development project or area funded by the sales tax authorized in this section, excluding
 38 representatives of the governing body of the city or county;

39 (3) One member shall be appointed by the largest public school district in the city or county;

40 (4) In each city or county, five members shall be appointed by the chief elected officer of the
 41 city or county with the consent of the majority of the governing body of the city or county;

(5) In each city, two members shall be appointed by the governing body of the county in which the city is located. In each county, two members shall be appointed by the governing body of the county. At the option of the members appointed by a city or county the members who are appointed by the school boards and other taxing districts may serve on the board for a term to coincide with the length of time an economic development project, plan, or designation of an economic development area is considered for approval by the board, or for the definite terms as provided in this subsection. If the members representing school districts and other taxing districts are appointed for a term coinciding with the length of time an economic development project, plan, or area is approved, such term shall terminate upon final approval of the project, plan, or designation of the area by the governing body of the city or county. If any school district or other taxing jurisdiction fails to appoint members of the board within thirty days of receipt of written notice of a proposed economic development plan, economic development project, or designation of an economic development area, the remaining members may proceed to exercise the power of the board. Of the members first appointed by the city or county, three shall be designated to serve for terms of two years, three shall be designated to serve for a term of three years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter, the members appointed by the city or county shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

[6.] 7. The board, subject to approval of the governing body of the city or county, shall develop economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area.

[7.] 8. The board shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section.

[8.] 9. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city or county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for economic development purposes?

☐ YES

☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the

1 repeal, then the sales tax authorized in this section shall remain effective until the question is
 2 resubmitted under this section to the qualified voters of the city or county, and the repeal is approved
 3 by a majority of the qualified voters voting on the question.

4 [9.] 10. Whenever the governing body of any city or county that has adopted the sales tax
 5 authorized in this section receives a petition, signed by ten percent of the registered voters of the city
 6 or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
 7 imposed under this section, the governing body shall submit to the voters a proposal to repeal the tax.
 8 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 9 the repeal, that repeal shall become effective [on December thirty-first of the calendar year in which
 10 such repeal was approved] as provided by section 32.087. If a majority of the votes cast on the
 11 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
 12 effective until the question is resubmitted under this section to the qualified voters and the repeal is
 13 approved by a majority of the qualified voters voting on the question. If the city or county abolishes
 14 the tax, the city or county shall notify the director of revenue of the action at least one hundred
 15 twenty days prior to the effective date of the repeal.

16 11. After the effective date of any tax imposed under the provisions of this section, the
 17 director of revenue shall perform all functions incident to the administration, collection,
 18 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
 19 Missouri, the additional tax authorized under this section. The tax imposed under this section and
 20 the tax imposed under the sales tax law of the state of Missouri shall be collected together and
 21 reported upon such forms and under such administrative rules and regulations as may be prescribed
 22 by the director of revenue.

23 12. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
 24 to the tax imposed under this section.

25 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town,
 26 or village.

27 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing
 28 body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in
 29 the city or county which are subject to sales tax under chapter 144. The tax authorized in this section
 30 shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not
 31 become effective unless the governing body of the city or county submits to the voters of the city or
 32 county at any citywide, county or state general, primary or special election a proposal to authorize
 33 the governing body to impose a tax under this section. The tax authorized in this section shall be in
 34 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges
 35 and taxes. The tax authorized in this section shall not be imposed by any city or county that has
 36 imposed a tax under section 67.1300 or 67.1303 unless the tax imposed under those sections has
 37 expired or been repealed.

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

40 Shall (insert the name of the city or county) impose a sales tax at a rate of
 41 (insert rate of percent) percent for economic development purposes?

1 ☐ YES ☐ NO

2 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 3 the question, then the tax shall become effective on the first day of the second calendar quarter
 4 following the calendar quarter in which the election was held. If a majority of the votes cast on the
 5 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 6 become effective unless and until the question is resubmitted under this section to the qualified
 7 voters and such question is approved by a majority of the qualified voters voting on the question,
 8 provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date
 9 of the submission of the last proposal.

10 4. All sales taxes collected by the director of revenue under this section on behalf of any
 11 county or municipality[, less one percent for cost of collection which shall be deposited in the state's
 12 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
 13 shall be deposited in a special trust fund, which is hereby created, to be known as the "Local Option
 14 Economic Development Sales Tax Trust Fund".

15 5. [The moneys in the local option economic development sales tax trust fund shall not be
 16 deemed to be state funds and shall not be commingled with any funds of the state.] The director of
 17 revenue shall keep accurate records of the amount of money in the trust fund and which was
 18 collected in each city or county imposing a sales tax pursuant to this section, and the records shall be
 19 open to the inspection of officers of the city or county and the public.

20 6. Not later than the tenth day of each month the director of revenue shall distribute all
 21 moneys deposited in the trust fund during the preceding month to the city or county which levied the
 22 tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate
 23 municipal officer in the case of a municipal tax, and all expenditures of funds arising from the local
 24 economic development sales tax trust fund shall be in accordance with this section.

25 7. The director of revenue may authorize the state treasurer to make refunds from the
 26 amounts in the trust fund and credited to any city or county for erroneous payments and
 27 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
 28 cities and counties.

29 8. If any county or municipality abolishes the tax, the city or county shall notify the director
 30 of revenue of the action at least ninety days prior to the effective date of the repeal and the repeal
 31 shall be effective as provided by section 32.087. The director of revenue may order retention in the
 32 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 33 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
 34 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
 35 abolition of the tax in such city or county, the director of revenue shall remit the balance in the
 36 account to the city or county and close the account of that city or county. The director of revenue
 37 shall notify each city or county of each instance of any amount refunded or any check redeemed
 38 from receipts due the city or county.

39 9. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
 40 apply to the tax imposed pursuant to this section.

41 10. (1) No revenue generated by the tax authorized in this section shall be used for any retail

development project, except for the redevelopment of downtown areas and historic districts. Not more than twenty-five percent of the revenue generated shall be used annually for administrative purposes, including staff and facility costs.

(2) At least twenty percent of the revenue generated by the tax authorized in this section shall be used solely for projects directly related to long-term economic development preparation, including, but not limited to, the following:

- (a) Acquisition of land;
- (b) Installation of infrastructure for industrial or business parks;
- (c) Improvement of water and wastewater treatment capacity;
- (d) Extension of streets;
- (e) Public facilities directly related to economic development and job creation; and
- (f) Providing matching dollars for state or federal grants relating to such long-term projects.

(3) The remaining revenue generated by the tax authorized in this section may be used for, but shall not be limited to, the following:

- (a) Marketing;
- (b) Providing grants and loans to companies for job training, equipment acquisition, site development, and infrastructures;
- (c) Training programs to prepare workers for advanced technologies and high skill jobs;
- (d) Legal and accounting expenses directly associated with the economic development planning and preparation process;
- (e) Developing value-added and export opportunities for Missouri agricultural products.

11. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

12. (1) Any city or county imposing the tax authorized in this section shall establish an economic development tax board. The volunteer board shall receive no compensation or operating budget.

(2) The economic development tax board established by a city shall consist of at least five members, but may be increased to nine members. Either a five-member or nine-member board shall be designated in the order or ordinance imposing the sales tax authorized by this section, and the members are to be appointed as follows:

(a) One member of a five-member board, or two members of a nine-member board, shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member or members shall be appointed in any manner agreed upon by the affected districts;

(b) Three members of a five-member board, or five members of a nine-member board, shall be appointed by the chief elected officer of the city with the consent of the majority of the governing body of the city;

(c) One member of a five-member board, or two members of a nine-member board, shall be

1 appointed by the governing body of the county in which the city is located.

2 (3) The economic development tax board established by a county shall consist of seven
3 members, to be appointed as follows:

4 (a) One member shall be appointed by the school districts included within any economic
5 development plan or area funded by the sales tax authorized in this section. Such member shall be
6 appointed in any manner agreed upon by the affected districts;

7 (b) Four members shall be appointed by the governing body of the county; and

8 (c) Two members from the cities, towns, or villages within the county appointed in any
9 manner agreed upon by the chief elected officers of the cities or villages. Of the members initially
10 appointed, three shall be designated to serve for terms of two years, except that when a nine-member
11 board is designated, seven of the members initially appointed shall be designated to serve for terms
12 of two years, and the remaining members shall be designated to serve for a term of four years from
13 the date of such initial appointments. Thereafter, the members appointed shall serve for a term of
14 four years, except that all vacancies shall be filled for unexpired terms in the same manner as were
15 the original appointments.

16 (4) If an economic development tax board established by a city is already in existence on
17 August 28, 2012, any increase in the number of members of the board shall be designated in an order
18 or ordinance. The four board members added to the board shall be appointed to a term with an
19 expiration coinciding with the expiration of the terms of the three board member positions that were
20 originally appointed to terms of two years. Thereafter, the additional members appointed shall serve
21 for a term of four years, except that all vacancies shall be filled for unexpired terms in the same
22 manner as were the additional appointments.

23 13. The board, subject to approval of the governing body of the city or county, shall consider
24 economic development plans, economic development projects, or designations of an economic
25 development area, and shall hold public hearings and provide notice of any such hearings. The
26 board shall vote on all proposed economic development plans, economic development projects, or
27 designations of an economic development area, and amendments thereto, within thirty days
28 following completion of the hearing on any such plan, project, or designation, and shall make
29 recommendations to the governing body within ninety days of the hearing concerning the adoption
30 of or amendment to economic development plans, economic development projects, or designations
31 of an economic development area. The governing body of the city or county shall have the final
32 determination on use and expenditure of any funds received from the tax imposed under this section.

33 14. The board may consider and recommend using funds received from the tax imposed
34 under this section for plans, projects or area designations outside the boundaries of the city or county
35 imposing the tax if, and only if:

36 (1) The city or county imposing the tax or the state receives significant economic benefit
37 from the plan, project or area designation; and

38 (2) The board establishes an agreement with the governing bodies of all cities and counties
39 in which the plan, project or area designation is located detailing the authority and responsibilities of
40 each governing body with regard to the plan, project or area designation.

41 15. Notwithstanding any other provision of law to the contrary, the economic development

1 sales tax imposed under this section when imposed within a special taxing district, including but not
 2 limited to a tax increment financing district, neighborhood improvement district, or community
 3 improvement district, shall be excluded from the calculation of revenues available to such districts,
 4 and no revenues from any sales tax imposed under this section shall be used for the purposes of any
 5 such district unless recommended by the economic development tax board established under this
 6 section and approved by the governing body imposing the tax.

7 16. The board and the governing body of the city or county imposing the tax shall report at
 8 least annually to the governing body of the city or county on the use of the funds provided under this
 9 section and on the progress of any plan, project, or designation adopted under this section and shall
 10 make such report available to the public.

11 17. Not later than the first day of March each year the board shall submit to the joint
 12 committee on economic development a report, not exceeding one page in length, which must include
 13 the following information for each project using the tax authorized under this section:

- 14 (1) A statement of its primary economic development goals;
- 15 (2) A statement of the total economic development sales tax revenues received during the
 16 immediately preceding calendar year;
- 17 (3) A statement of total expenditures during the preceding calendar year in each of the
 18 following categories:
 - 19 (a) Infrastructure improvements;
 - 20 (b) Land and/or buildings;
 - 21 (c) Machinery and equipment;
 - 22 (d) Job training investments;
 - 23 (e) Direct business incentives;
 - 24 (f) Marketing;
 - 25 (g) Administration and legal expenses; and
 - 26 (h) Other expenditures.

27 18. The governing body of any city or county that has adopted the sales tax authorized in this
 28 section may submit the question of repeal of the tax to the voters on any date available for elections
 29 for the city or county. The ballot of submission shall be in substantially the following form:

30 Shall (insert the name of the city or county) repeal the sales tax imposed at a rate of
 31 (insert rate of percent) percent for economic development purposes?

32 ☐ YES ☐ NO

33 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become
 34 effective [on December thirty-first of the calendar year in which such repeal was approved] as
 35 provided by section 32.087. If a majority of the votes cast on the question by the qualified voters
 36 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
 37 effective until the question is resubmitted under this section to the qualified voters of the city or
 38 county, and the repeal is approved by a majority of the qualified voters voting on the question.

39 19. Whenever the governing body of any city or county that has adopted the sales tax
 40 authorized in this section receives a petition, signed by ten percent of the registered voters of the city
 41 or county voting in the last gubernatorial election, calling for an election to repeal the sales tax

imposed under this section, the governing body shall submit to the voters a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

20. If any provision of this section or section 67.1303 or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of this section or section 67.1303 which can be given effect without the invalid provision or application, and to this end the provisions of this section and section 67.1303 are declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to [sections 144.010 to 144.525] chapter 144, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

2. The ballot shall be substantially in the following form:

Shall the (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of the purpose)?

☐ YES ☐ NO

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

3. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section 32.087, notify the director of the department of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of the department of revenue receives notice of the adoption of such tax.

4. [The director of the department of revenue shall collect any tax adopted pursuant to this section pursuant to section 32.087] After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration,

1 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state
 2 of Missouri, the additional tax authorized under the authority of this section. The tax imposed under
 3 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
 4 together and reported upon such forms and under such administrative rules and regulations as may be
 5 prescribed by the director of revenue.

6 5. In each district in which a sales and use tax is imposed pursuant to this section, every
 7 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so
 8 added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the
 9 retailer until paid and shall be recoverable at law in the same manner as the purchase price.

10 6. [In order to allow retailers to collect and report the sales and use tax authorized by this
 11 section as well as all other sales and use taxes required by law in the simplest and most efficient
 12 manner possible, a district may establish appropriate brackets to be used in the district imposing a tax
 13 pursuant to this section in lieu of the brackets provided in section 144.285.

14 7.] The penalties provided in [sections 144.010 to 144.525] chapter 144 shall apply to
 15 violations of this section.

16 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant to this
 17 section which is designated for a specific purpose shall be deposited into a special trust fund and
 18 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to
 19 this section, all funds remaining in the special trust fund shall continue to be used solely for the
 20 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such
 21 special trust fund which are not needed for current expenditures may be invested by the board of
 22 directors pursuant to applicable laws relating to the investment of other district funds.

23 [9.] 8. A district may repeal by resolution any sales and use tax imposed pursuant to this
 24 section before the expiration date of such sales and use tax unless the repeal of such sales and use tax
 25 will impair the district's ability to repay any liabilities the district has incurred, moneys the district
 26 has borrowed or obligation the district has issued to finance any improvements or services rendered
 27 for the district.

28 [10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and
 29 use tax under this section shall be conducted in accordance with the provisions of this section.

30 10. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
 31 to the tax imposed under this section.

32 67.1712. 1. The governing body of any county located within the proposed metropolitan
 33 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
 34 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
 35 creation, operation and maintenance of a metropolitan park and recreation district.

36 2. In addition to the tax authorized in subsection 1 of this section, the governing body of any
 37 county located within the metropolitan district as of January 1, 2012, is authorized to impose by
 38 ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail sales subject to
 39 taxation under sections 144.010 to 144.525 for the purpose of funding the operation and maintenance
 40 of the metropolitan park and recreation district. Such incremental sales tax shall not be implemented
 41 unless approved by the voters of the county with the largest population within the district and at least

1 one other such county under subsection 2 of section 67.1715.

2 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other sales
3 taxes allowed by law. The governing body of any county within the metropolitan district enacting
4 such an ordinance shall submit to the voters of such county a proposal to approve its ordinance
5 imposing or increasing the tax. Such ordinance shall become effective only after the majority of the
6 voters voting on such ordinance approve such ordinance. The provisions of sections 32.085 [and] to
7 32.087 shall apply to any tax and increase in tax approved pursuant to this section and sections
8 67.1715 to 67.1721.

9 67.1775. 1. The governing body of a city not within a county, or any county of this state
10 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in the
11 county or city, or city not within a county, for the purpose of providing services described in section
12 210.861, including counseling, family support, and temporary residential services to persons
13 nineteen years of age or less. The question shall be submitted to the qualified voters of the county or
14 city, or city not within a county, at a county or city or state general, primary or special election upon
15 the motion of the governing body of the county or city, or city not within a county or upon the
16 petition of eight percent of the qualified voters of the county or city, or city not within a county,
17 determined on the basis of the number of votes cast for governor in such county at the last
18 gubernatorial election held prior to the filing of the petition. The election officials of the county or
19 city, or city not within a county, shall give legal notice as provided in chapter 115. The question
20 shall be submitted in substantially the following form:

21 Shall County or City, solely for the purpose of establishing a community children's
22 services fund for the purpose of providing services to protect the well-being and safety of children
23 and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of
24 (not to exceed one-quarter of a cent) in the city or county?

25 ☐ YES ☐ NO

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
27 the question, then the ordinance or order and any amendments thereto shall be in effect on the first
28 day of the second calendar quarter after the director receives notification of the local sales tax. If a
29 question receives less than the required majority, then the governing authority of the city or county,
30 or city not within a county, shall have no power to impose the sales tax unless and until the
31 governing authority of the city or county, or city not within a county, has submitted another question
32 to authorize the imposition of the sales tax authorized by this section and such question is approved
33 by the required majority of the qualified voters voting thereon. However, in no event shall a
34 question under this section be submitted to the voters sooner than twelve months from the date of the
35 last question under this section.

36 2. After the effective date of any tax imposed under the provisions of this section, the
37 director of revenue shall perform all functions incident to the administration, collection,
38 enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales
39 tax for the state of Missouri the additional tax authorized under the authority of this section. The tax
40 imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall
41 be collected together and reported upon such forms and under such administrative rules and

1 regulations as may be prescribed by the director of revenue.

2 3. All sales taxes collected by the director of revenue under this section on behalf of any city
3 or county, or city not within a county[, less one percent for the cost of collection, which shall be
4 deposited in the state's general revenue fund after payment of premiums for surety bonds as provided
5 in section 32.087,] shall be deposited with the state treasurer in a special fund, which is hereby
6 created, to be known as the "Community Children's Services Fund". [The moneys in the city or
7 county, or city not within a county, community children's services fund shall not be deemed to be
8 state funds and shall not be commingled with any funds of the state.] The director of revenue shall
9 keep accurate records of the amount of money in the fund which was collected in each city or county,
10 or city not within a county, imposing a sales tax under this section, and the records shall be open to
11 the inspection of officers of each city or county, or city not within a county, and the general public.
12 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
13 deposited in the fund during the preceding month by distributing to the city or county treasurer, or
14 the treasurer of a city not within a county, or such other officer as may be designated by a city or
15 county ordinance or order, or ordinance or order of a city not within a county, of each city or county,
16 or city not within a county, imposing the tax authorized by this section, the sum, as certified by the
17 director of revenue, due the city or county.

18 4. The director of revenue may authorize the state treasurer to make refunds from the
19 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
20 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
21 credit of such counties. Each city or county, or city not within a county, shall notify the director of
22 revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by
23 this section and the repeal shall be effective as provided by section 32.087. The director of revenue
24 may order retention in the fund, for a period of one year, of two percent of the amount collected after
25 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
26 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
27 after the date of expiration of the tax authorized by this section in such city not within a county or
28 such city or county, the director of revenue shall remit the balance in the account to the city or
29 county, or city not within a county, and close the account of that city or county, or city not within a
30 county. The director of revenue shall notify each city or county, or city not within a county, of each
31 instance of any amount refunded or any check redeemed from receipts due the city or county.

32 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
33 apply to the tax imposed under this section.

34 6. All revenues generated by the tax prescribed in this section shall be deposited in the
35 county treasury or, in a city not within a county, to the board established by law to administer such
36 fund to the credit of a special community children's services fund to accomplish the purposes set out
37 herein and in section 210.861, and shall be used for no other purpose. Such fund shall be
38 administered by a board of directors, established under section 210.861.

39 67.2000. 1. This section shall be known as the "Exhibition Center and Recreational Facility
40 District Act".

41 2. An exhibition center and recreational facility district may be created under this section in

the following counties:

(1) Any county of the first classification with more than seventy-one thousand three hundred but less than seventy-one thousand four hundred inhabitants;

(2) Any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred inhabitants;

(3) Any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants;

(4) Any county of the second classification with more than fifty-two thousand six hundred but less than fifty-two thousand seven hundred inhabitants;

(5) Any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants;

(6) Any county of the third classification without a township form of government and with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

(7) Any county of the first classification with more than thirty-seven thousand but less than thirty-seven thousand one hundred inhabitants;

(8) Any county of the third classification without a township form of government and with more than twenty-three thousand five hundred but less than twenty-three thousand six hundred inhabitants;

(9) Any county of the third classification without a township form of government and with more than nineteen thousand three hundred but less than nineteen thousand four hundred inhabitants;

(10) Any county of the first classification with more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants;

(11) Any county of the third classification with a township form of government and with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

(12) Any county of the third classification without a township form of government and with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

(13) Any county of the third classification with a township form of government and with more than eight thousand but fewer than eight thousand one hundred inhabitants;

(14) Any county of the third classification with a township form of government and with more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants. 3.

Whenever not less than fifty owners of real property located within any county listed in subsection 2 of this section desire to create an exhibition center and recreational facility district, the property owners shall file a petition with the governing body of each county located within the boundaries of the proposed district requesting the creation of the district. The district boundaries may include all or part of the counties described in this section. The petition shall contain the following information:

(1) The name and residence of each petitioner and the location of the real property owned by the petitioner;

(2) A specific description of the proposed district boundaries, including a map illustrating the boundaries; and

(3) The name of the proposed district.

4. Upon the filing of a petition pursuant to this section, the governing body of any county

described in this section may, by resolution, approve the creation of a district. Any resolution to establish such a district shall be adopted by the governing body of each county located within the proposed district, and shall contain the following information:

- (1) A description of the boundaries of the proposed district;
 - (2) The time and place of a hearing to be held to consider establishment of the proposed district;
 - (3) The proposed sales tax rate to be voted on within the proposed district; and
 - (4) The proposed uses for the revenue generated by the new sales tax.
5. Whenever a hearing is held as provided by this section, the governing body of each county located within the proposed district shall:

- (1) Publish notice of the hearing on two separate occasions in at least one newspaper of general circulation in each county located within the proposed district, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing;
- (2) Hear all protests and receive evidence for or against the establishment of the proposed district; and
- (3) Rule upon all protests, which determinations shall be final.

6. Following the hearing, if the governing body of each county located within the proposed district decides to establish the proposed district, it shall adopt an order to that effect; if the governing body of any county located within the proposed district decides to not establish the proposed district, the boundaries of the proposed district shall not include that county. The order shall contain the following:

- (1) The description of the boundaries of the district;
- (2) A statement that an exhibition center and recreational facility district has been established;
- (3) The name of the district;
- (4) The uses for any revenue generated by a sales tax imposed pursuant to this section; and
- (5) A declaration that the district is a political subdivision of the state.

7. A district established pursuant to this section may, at a general, primary, or special election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales within the district, which are subject to taxation pursuant to sections 144.010 to 144.525, to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities. The ballot of submission shall be in substantially the following form:

Shall the (name of district) impose a sales tax of one-fourth of one percent to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities, for a period of (insert number of years)?

☐ YES ☐ NO

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

1
2 If a majority of the votes cast in the portion of any county that is part of the proposed district favor
3 the proposal, then the sales tax shall become effective in that portion of the county [that is part of the
4 proposed district on the first day of the first calendar quarter immediately following the election] as
5 provided by section 32.087. If a majority of the votes cast in the portion of a county that is a part of
6 the proposed district oppose the proposal, then that portion of such county shall not impose the sales
7 tax authorized in this section until after the county governing body has submitted another such sales
8 tax proposal and the proposal is approved by a majority of the qualified voters voting thereon.
9 However, if a sales tax proposal is not approved, the governing body of the county shall not resubmit
10 a proposal to the voters pursuant to this section sooner than twelve months from the date of the last
11 proposal submitted pursuant to this section. If the qualified voters in two or more counties that have
12 contiguous districts approve the sales tax proposal, the districts shall combine to become one district.

13 8. There is hereby created a board of trustees to administer any district created and the
14 expenditure of revenue generated pursuant to this section consisting of four individuals to represent
15 each county approving the district, as provided in this subsection. The governing body of each
16 county located within the district, upon approval of that county's sales tax proposal, shall appoint
17 four members to the board of trustees; at least one shall be an owner of a nonlodging business
18 located within the taxing district, or their designee, at least one shall be an owner of a lodging facility
19 located within the district, or their designee, and all members shall reside in the district except that
20 one nonlodging business owner, or their designee, and one lodging facility owner, or their designee,
21 may reside outside the district. Each trustee shall be at least twenty-five years of age and a resident
22 of this state. Of the initial trustees appointed from each county, two shall hold office for two years,
23 and two shall hold office for four years. Trustees appointed after expiration of the initial terms shall
24 be appointed to a four-year term by the governing body of the county the trustee represents, with the
25 initially appointed trustee to remain in office until a successor is appointed, and shall take office
26 upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same
27 manner in which the trustee vacating the office was originally appointed. The trustees shall not
28 receive compensation for their services, but may be reimbursed for their actual and necessary
29 expenses. The board shall elect a chair and other officers necessary for its membership. Trustees
30 may be removed if:

31 (1) By a two-thirds vote, the board moves for the member's removal and submits such
32 motion to the governing body of the county from which the trustee was appointed; and

33 (2) The governing body of the county from which the trustee was appointed, by a majority
34 vote, adopts the motion for removal.

35 9. The board of trustees shall have the following powers, authority, and privileges:

36 (1) To have and use a corporate seal;

37 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

38 (3) To enter into contracts, franchises, and agreements with any person or entity, public or
39 private, affecting the affairs of the district, including contracts with any municipality, district, or
40 state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for
41 the funding, including without limitation interest rate exchange or swap agreements, planning,

1 development, construction, acquisition, maintenance, or operation of a single exhibition center and
2 recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly
3 designated for public use where the primary use of the facility involves participation in hobbies or
4 athletic activities;

5 (4) To borrow money and incur indebtedness and evidence the same by certificates, notes, or
6 debentures, to issue bonds and use any one or more lawful funding methods the district may obtain
7 for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other
8 obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust
9 of any or all of the property and income of the district. Every issue of such bonds, notes, or other
10 obligations shall be payable out of property and revenues of the district and may be further secured
11 by other property of the district, which may be pledged, assigned, mortgaged, or a security interest
12 granted for such payment, without preference or priority of the first bonds issued, subject to any
13 agreement with the holders of any other bonds pledging any specified property or revenues. Such
14 bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall
15 bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as
16 the resolution shall specify. Such bonds, notes, or other obligations shall be in such denomination,
17 bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current
18 interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon
19 bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as
20 such resolution may provide, notwithstanding section 108.170. The bonds, notes, or other
21 obligations may be sold at either public or private sale, at such interest rates, and at such price or
22 prices as the district shall determine;

23 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and personal
24 property in furtherance of district purposes;

25 (6) To refund any bonds, notes, or other obligations of the district without an election. The
26 terms and conditions of refunding obligations shall be substantially the same as those of the original
27 issue, and the board shall provide for the payment of interest at not to exceed the legal rate, and the
28 principal of such refunding obligations in the same manner as is provided for the payment of interest
29 and principal of obligations refunded;

30 (7) To have the management, control, and supervision of all the business and affairs of the
31 district, and the construction, installation, operation, and maintenance of district improvements
32 therein; to collect rentals, fees, and other charges in connection with its services or for the use of any
33 of its facilities;

34 (8) To hire and retain agents, employees, engineers, and attorneys;

35 (9) To receive and accept by bequest, gift, or donation any kind of property;

36 (10) To adopt and amend bylaws and any other rules and regulations not in conflict with the
37 constitution and laws of this state, necessary for the carrying on of the business, objects, and affairs
38 of the board and of the district; and

39 (11) To have and exercise all rights and powers necessary or incidental to or implied from
40 the specific powers granted by this section.

41 10. There is hereby created the "Exhibition Center and Recreational Facility District Sales

Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used solely for the purposes authorized in this section. [Moneys in the trust fund shall be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri.] The director of revenue shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of revenue pursuant to this section on behalf of the district, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the district. The director of revenue may authorize refunds from the amounts in the trust fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district.

11. The sales tax authorized by this section is in addition to all other sales taxes allowed by law. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state of Missouri, the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 apply to the sales tax imposed pursuant to this section.

[12.] 13. Any sales tax imposed pursuant to this section shall not extend past the initial term approved by the voters unless an extension of the sales tax is submitted to and approved by the qualified voters in each county in the manner provided in this section. Each extension of the sales tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall be in substantially the following form:

Shall the (name of district) extend the sales tax of one-fourth of one percent for a period of (insert number of years) years to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities?

☐ YES ☐ NO

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

If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the rate and for the time period approved by the voters. If a sales tax extension is not approved, the district may submit another sales tax proposal as authorized in this section, but the district shall not submit

1 such a proposal to the voters sooner than twelve months from the date of the last extension
2 submitted.

3 [13.] 14. Once the sales tax authorized by this section is abolished or terminated by any
4 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
5 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the
6 district has any financing or other obligations outstanding; provided that any new financing, debt, or
7 other obligation or any restructuring or refinancing of an existing debt or obligation incurred more
8 than ten years after voter approval of the sales tax provided in this section or more than ten years
9 after any voter-approved extension thereof shall not cause the extension of the sales tax provided in
10 this section or cause the final maturity of any financing or other obligations outstanding to be
11 extended. Any funds in the trust fund which are not needed for current expenditures may be invested
12 by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270
13 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the
14 district shall notify the director of revenue of the action at least ninety days before the effective date
15 of the repeal, and the director of revenue may order retention in the trust fund, for a period of one
16 year, of two percent of the amount collected after receipt of such notice to cover possible refunds or
17 overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of
18 such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the
19 district, the director of revenue shall remit the balance in the account to the district and close the
20 account of the district. The director of revenue shall notify the district of each instance of any
21 amount refunded or any check redeemed from receipts due the district.

22 [14.] 15. In the event that the district is dissolved or terminated by any means, the governing
23 bodies of the counties in the district shall appoint a person to act as trustee for the district so
24 dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and
25 subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient
26 security, approved by the governing bodies of the counties, to the use of the dissolved or terminated
27 district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary
28 to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay
29 over to the county treasurer of each county in the district and take receipt for all remaining moneys
30 in amounts based on the ratio the levy of each county bears to the total levy for the district in the
31 previous three years or since the establishment of the district, whichever time period is shorter.
32 Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body of
33 any county in the district all books, papers, records, and deeds belonging to the dissolved district.

34 67.2030. 1. The governing authority of any city of the fourth classification with more than
35 one thousand six hundred but less than one thousand seven hundred inhabitants and located in any
36 county of the first classification with more than seventy-three thousand seven hundred but less than
37 seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or
38 order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such
39 city which are subject to taxation pursuant to sections 144.010 to 144.525 for the promotion of
40 tourism in such city. The tax authorized by this section shall be in addition to any and all other sales
41 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section

1 shall be effective unless the governing authority of the city submits to the qualified voters of the city,
 2 at any municipal or state general, primary, or special election, a proposal to authorize the governing
 3 authority of the city to impose a tax.

4 2. The ballot of submission shall be in substantially the following form:

5 Shall the city of (city's name) impose a citywide sales tax of (insert amount)
 6 for the purpose of promoting tourism in the city?

7 ☐ YES ☐ NO

8 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 9 the question, place an "X" in the box opposite "NO".

10
 11 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 12 the proposal, then the ordinance or order and any amendments thereto shall be in effect [on the first
 13 day of the first calendar quarter immediately following notification to the director of the department
 14 of revenue of the election approving the proposal] as provided by section 32.087. If a proposal
 15 receives less than the required majority, then the governing authority of the city shall have no power
 16 to impose the sales tax unless and until the governing authority of the city has submitted another
 17 proposal to authorize the imposition of the sales tax authorized by this section and such proposal is
 18 approved by the required majority of the qualified voters voting thereon. However, in no event shall
 19 a proposal pursuant to this section be submitted to the voters sooner than twelve months from the
 20 date of the last proposal pursuant to this section.

21 3. [On and after the effective date of any tax authorized in this section, the city may adopt
 22 one of the two following provisions for the collection and administration of the tax:

23 (1) The city may adopt rules and regulations for the internal collection of such tax by the city
 24 officers usually responsible for collection and administration of city taxes; or

25 (2) The city may enter into an agreement with the director of revenue of the state of Missouri
 26 for the purpose of collecting the tax authorized in this section. In the event any city enters into an
 27 agreement with the director of revenue of the state of Missouri for the collection of the tax
 28 authorized in this section, the director of revenue shall perform all functions incident to the
 29 administration, collection, enforcement, and operation of such tax, and the director of revenue shall
 30 collect the additional tax authorized in this section. The tax authorized in this section shall be
 31 collected and reported upon such forms and under such administrative rules and regulations as may
 32 be prescribed by the director of revenue, and the director of revenue shall retain an amount not to
 33 exceed one percent for cost of collection.

34 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of one
 35 percent and interest not to exceed two percent per month on unpaid taxes which shall be considered
 36 delinquent thirty days after the last day of each quarter] After the effective date of any tax imposed
 37 under the provisions of this section, the director of revenue shall perform all functions incident to the
 38 administration, collection, enforcement, and operation of the tax and collect, in addition to the sales
 39 tax for the state of Missouri, the additional tax authorized under the authority of this section. The tax
 40 imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall
 41 be collected together and reported upon such forms and under such administrative rules and

1 regulations as may be prescribed by the director of revenue.

2 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant to
3 this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at least
4 ten percent of the qualified voters in the city, submit the question of repeal of the sales tax to the
5 qualified voters at any primary or general election. The ballot of submission shall be in substantially
6 the following form:

7 Shall (insert name of city) repeal the sales tax of (insert rate of percent)
8 percent for tourism purposes now in effect in (insert name of city)?

9 ☐ YES ☐ NO

10 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
11 the question, place an "X" in the box opposite "NO".

12
13 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
14 effective on December thirty-first of the calendar year in which such repeal was approved. If the city
15 or county abolishes the tax, the city or county shall notify the director of revenue of the action at
16 least one hundred twenty days prior to the effective date of the repeal.

17 (2) Once the tax is repealed as provided in this section, all funds remaining in any trust fund
18 or account established to receive revenues generated by the tax shall be used solely for the original
19 stated purpose of the tax. Any funds which are not needed for current expenditures may be invested
20 by the governing authority in accordance with applicable laws relating to the investment of other city
21 funds.

22 (3) The governing authority of a city repealing a tax pursuant to this section shall notify the
23 director of revenue of the action at least forty-five days before the effective date of the repeal and the
24 director of revenue may order retention in any trust fund created in the state treasury associated with
25 the tax, for a period of one year, of two percent of the amount collected after receipt of such notice to
26 cover refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
27 credit of such accounts. After one year has elapsed after the effective date of repeal of the tax in the
28 city, the director of revenue shall remit the balance in the trust fund to the city and close the account
29 of that city. The director of revenue shall notify each city of each instance of any amount refunded
30 or any check redeemed from receipts due the city.

31 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or terminates a
32 taxing district, the governing authority of the city shall appoint a person to act as trustee for the
33 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take
34 and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with
35 sufficient security, approved by the governing authority of the city, to the use of the dissolved or
36 terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers
37 necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district,
38 shall pay over to the city treasurer or the equivalent official and take receipt for all remaining
39 moneys. Upon payment to the city treasurer, the trustee shall deliver to the clerk of the governing
40 authority of the city all books, papers, records, and deeds belonging to the dissolved district.

41 [6.] 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087

1 shall apply to the tax imposed pursuant to this section.

2 67.2525. 1. Each member of the board of directors shall have the following qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident registered voter in
4 the subdistrict that he or she represents, or be a property owner or, as to those subdistricts in which
5 there are not registered voters who are residents, a property owner or representative of a property
6 owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five but not more than fifteen subdistricts,
9 which shall be represented by one representative on the district board of directors. All board
10 members shall have terms of four years, including the initial board of directors. All members shall
11 take office upon being appointed and shall remain in office until a successor is appointed by the
12 mayor or chairman of the municipality in which the district is located, or elected by the property
13 owners in those subdistricts without registered voters.

14 3. For those subdistricts which contain one or more registered voters, the mayor or chairman
15 of the city, town, or village shall, with the consent of the governing body, appoint a registered voter
16 residing in the subdistrict to the board of directors.

17 4. For those subdistricts which contain no registered voters, the property owners who
18 collectively own one or more parcels of real estate comprising more than half of the land situated in
19 each subdistrict shall meet and shall elect a representative to serve upon the board of directors. The
20 clerk of the city, town, or village in which the petition was filed shall, unless waived in writing by all
21 property owners in the subdistrict, give notice by causing publication to be made once a week for
22 two consecutive weeks in a newspaper of general circulation in the county, the last publication of
23 which shall be at least ten days before the day of the meeting required by this section, to call a
24 meeting of the owners of real property within the subdistrict at a day and hour specified in a public
25 place in the city, town, or village in which the petition was filed for the purpose of electing members
26 of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary
28 chairman and secretary of the meeting who shall conduct the election. An election shall be
29 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the
30 election, each acre of real property within the subdistrict shall represent one share, and each owner,
31 including corporations and other entities, may have one vote in person or for every acre of real
32 property owned by such person within the subdistrict. Each voter which is not an individual shall
33 determine how to cast its vote as provided for in its articles of incorporation, articles of organization,
34 articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the
35 determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as
36 determined by a majority of the persons who run the day-to-day affairs of the voter. The results of
37 the meeting shall be certified by the temporary chairman and secretary to the municipal clerk if the
38 district is established by a municipality described in this section, or to the circuit clerk if the district
39 is established by a circuit court.

40 6. Successor boards shall be appointed or elected, depending upon the presence or absence of
41 resident registered voters, by the mayor or chairman of a city, town, or village described in this

1 section, or the property owners as set forth above; provided, however, that elections held by the
 2 property owners after the initial board is elected shall be certified to the municipal clerk of the city,
 3 town, or village where the district is located and the board of directors of the district.

4 7. Should a vacancy occur on the board of directors, the mayor or chairman of the city, town,
 5 or village if there are registered voters within the subdistrict, or a majority of the owners of real
 6 property in a subdistrict if there are not registered voters in the subdistrict, shall have the authority to
 7 appoint or elect, as set forth in this section, an interim director to complete any unexpired term of a
 8 director caused by resignation or disqualification.

9 8. The board shall possess and exercise all of the district's legislative and executive powers,
 10 including:

11 (1) The power to fund, promote and provide educational, civic, musical, theatrical, cultural,
 12 concerts, lecture series, and related or similar entertainment events or activities, and fund, promote,
 13 plan, design, construct, improve, maintain, and operate public improvements, transportation projects,
 14 and related facilities within the district;

15 (2) The power to accept and disburse tax or other revenue collected in the district; and

16 (3) The power to receive property by gift or otherwise.

17 9. Within thirty days after the selection of the initial directors, the board shall meet. At its
 18 first meeting and annually thereafter the board shall elect a chairman from its members.

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

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

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

26 13. At the first meeting, the board, by resolution, shall receive the certification of the
 27 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the
 28 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become
 29 effective [on the first day of the first calendar quarter immediately following the action by the
 30 district board of directors imposing the tax] as provided by section 32.087.

31 14. Each director shall devote such time to the duties of the office as the faithful discharge
 32 thereof may require and be reimbursed for his or her actual expenditures in the performance of his
 33 or her duties on behalf of the district. Directors may be compensated, but such compensation shall
 34 not exceed one hundred dollars per month.

35 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district shall
 36 have the following general powers:

37 (1) To sue and be sued in its own name, and to receive service of process, which shall be
 38 served upon the district secretary;

39 (2) To fix compensation of its employees and contractors;

40 (3) To enter into contracts, franchises, and agreements with any person or entity, public or
 41 private, affecting the affairs of the district, including contracts with any municipality, district, or

1 state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for
2 the funding, including without limitation, interest rate exchange or swap agreements, planning,
3 development, construction, acquisition, maintenance, or operation of a district facility or to assist in
4 such activity;

5 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage, and
6 encumber real and personal property in furtherance of district purposes;

7 (5) To collect and disburse funds for its activities;

8 (6) To collect taxes and other revenues;

9 (7) To borrow money and incur indebtedness and evidence the same by certificates, notes,
10 bonds, debentures, or refunding of any such obligations for the purpose of paying all or any part of
11 the cost of land, construction, development, or equipping of any facilities or operations of the
12 district;

13 (8) To own or lease real or personal property for use in connection with the exercise of
14 powers pursuant to this subsection;

15 (9) To provide for the election or appointment of officers, including a chairman, treasurer,
16 and secretary. Officers shall not be required to be residents of the district, and one officer may hold
17 more than one office;

18 (10) To hire and retain agents, employees, engineers, and attorneys;

19 (11) To enter into entertainment contracts binding the district and artists, agencies, or
20 performers, management contracts, contracts relating to the booking of entertainment and the sale of
21 tickets, and all other contracts which relate to the purposes of the district;

22 (12) To contract with a local government, a corporation, partnership, or individual regarding
23 funding, promotion, planning, designing, constructing, improving, maintaining, or operating a
24 project or to assist in such activity;

25 (13) To contract for transfer to a city, town, or village such district facilities and
26 improvements free of cost or encumbrance on such terms set forth by contract;

27 (14) To exercise such other powers necessary or convenient for the district to accomplish its
28 purposes which are not inconsistent with its express powers.

29 16. A district may at any time authorize or issue notes, bonds, or other obligations for any of
30 its powers or purposes. Such notes, bonds, or other obligations:

31 (1) Shall be in such amounts as deemed necessary by the district, including costs of issuance
32 thereof;

33 (2) Shall be payable out of all or any portion of the revenues or other assets of the district;

34 (3) May be secured by any property of the district which may be pledged, assigned,
35 mortgaged, or otherwise encumbered for payment;

36 (4) Shall be authorized by resolution of the district, and if issued by the district, shall bear
37 such date or dates, and shall mature at such time or times, but not in excess of forty years, as the
38 resolution shall specify;

39 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as
40 current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero
41 coupon bonds, be issued in such manner, be payable in such place or places and subject to

1 redemption as such resolution may provide; and

2 (6) May be sold at either public or private sale, at such interest rates, and at such price or
3 prices as the district shall determine.
4

5 The provisions of this subsection are applicable to the district notwithstanding the provisions of
6 section 108.170.

7 67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any
8 time by the district by issuing refunding bonds in such amount as the district may deem necessary.
9 Such bonds shall be subject to and shall have the benefit of the foregoing provisions regarding notes,
10 bonds, and other obligations. Without limiting the generality of the foregoing, refunding bonds may
11 include amounts necessary to finance any premium, unpaid interest, and costs of issuance in
12 connection with the refunding bonds. Any such refunding may be effected whether the bonds to be
13 refunded then shall have matured or thereafter shall mature, either by sale of the refunding bonds and
14 the application of the proceeds thereof to the payment of the obligations being refunded or the
15 exchange of the refunding bonds for the obligations being refunded with the consent of the holders
16 of the obligations being refunded.

17 2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility of
18 the district payable solely out of the district funds and property and shall not constitute a debt or
19 liability of the state of Missouri or any agency or political subdivision of the state. Any notes, bonds,
20 or other indebtedness of the district shall state on their face that they are not obligations of the state
21 of Missouri or any agency or political subdivision thereof other than the district.

22 3. Any district may by resolution impose a district sales tax of up to one-half of one percent
23 on all retail sales made in such district that are subject to taxation pursuant to the provisions of
24 sections 144.010 to 144.525. Upon voter approval, and receiving the necessary certifications from
25 the governing body of the municipality in which the district is located, or from the circuit court if the
26 district was formed by the circuit court, the board of directors shall have the power to impose a sales
27 tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing
28 sales tax shall be in accordance with section 67.2520. [The sales tax shall become effective in those
29 subdistricts that approve the sales tax on the first day of the first calendar quarter immediately
30 following the passage of a resolution by the board of directors imposing the sales tax.

31 4. In each district in which a sales tax has been imposed in the manner provided by this
32 section, every retailer shall add the tax imposed by the district pursuant to this section to the retailer's
33 sale price, and when so added, such tax shall constitute a part of the price, shall be a debt of the
34 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
35 purchase price.

36 5. In order to permit sellers required to collect and report the sales tax authorized by this
37 section to collect the amount required to be reported and remitted, but not to change the requirements
38 of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of
39 pennies, the district may establish appropriate brackets which shall be used in the district imposing a
40 tax pursuant to this section in lieu of those brackets provided in section 144.285.

41 6.] 4. All revenue received by a district from the sales tax authorized by this section shall be

1 deposited in a special trust fund and shall be used solely for the purposes of the district. Any funds
 2 in such special trust fund which are not needed for the district's current expenditures may be invested
 3 by the district board of directors in accordance with applicable laws relating to the investment of
 4 other district funds.

5 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the receipts
 6 from the sale at retail of all tangible personal property or taxable services at retail within the district
 7 adopting such tax, if such property and services are subject to taxation by the state of Missouri
 8 pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax imposed pursuant to
 9 this section shall be imposed at a rate that shall be uniform throughout the subdistricts approving the
 10 sales tax.

11 [8. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers
 12 a tax for the privilege of engaging in the business of selling tangible personal property or rendering
 13 taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525 and
 14 the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the
 15 tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and
 16 returned to and collected by the district.

17 9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the
 18 district shall perform all functions incident to the administration, collection, enforcement, and
 19 operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported
 20 upon such forms and under such administrative rules and regulations as may be prescribed by the
 21 district.

22 (2) 6. After the effective date of any tax imposed under the provisions of this section, the
 23 director of revenue shall perform all functions incident to the administration, collection,
 24 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
 25 Missouri, the additional tax authorized under the authority of this section. The tax imposed under
 26 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
 27 together and reported upon such forms and under such administrative rules and regulations as may be
 28 prescribed by the director of revenue.

29 7. All [such] sales taxes [collected by the district] shall be deposited by the district in a
 30 special fund to be expended for the purposes authorized in this section. The district shall keep
 31 accurate records of the amount of money which was collected pursuant to this section, and the
 32 records shall be open to the inspection of officers of each district and the general public.

33 [(3) The district may contract with the municipality that the district is within for the
 34 municipality to collect any revenue received by the district and, after deducting the cost of such
 35 collection, but not to exceed one percent of the total amount collected, deposit such revenue in a
 36 special trust account. Such revenue and interest may be applied by the municipality to expenses,
 37 costs, or debt service of the district at the direction of the district as set forth in a contract between
 38 the municipality and the district.

39 10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing the
 40 state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,
 41 shall apply to the collection of the tax imposed by this section, except as modified in this section.

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

(3) 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 this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

(4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made applicable to any taxes collected pursuant to the provisions of this section.

(5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of those sections are hereby made applicable to violations of this section.

(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment, or billing.

A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

(7) 8. Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales as provided in this subsection. The election shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

Shall (name of district) increase the (insert amount) percent district sales tax now in effect to..... (insert amount) in the (name of district)?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective [December thirty-first of the calendar

year in which such increase was approved] as provided by section 32.087.

[11.] 9. (1) There shall not be any election as provided for in this section while the district has any financing or other obligations outstanding.

(2) The board, when presented with a petition signed by at least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

Shall (name of district) dissolve and repeal the (insert amount) percent district sales tax now in effect in the (name of district)?

☐ YES

☐ NO

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

Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections the election judges shall certify the election results to the district board of directors.

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later. If the district abolishes the tax, the district shall notify the director of revenue of the action at least one hundred twenty days prior to the effective date of the repeal.

[12.] 10. (1) At such time as the board of directors of the district determines that further operation of the district is not in the best interests of the inhabitants of the district, and that the district should dissolve, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

Shall the theater, cultural arts, and entertainment district be abolished?

☐ YES

☐ NO

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

(2) The district board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against the district, while the district liabilities exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to abolish the district to a vote of the entire district, the state auditor shall audit the district to determine the financial status of the district, and whether the district may be abolished pursuant to law. The

1 vote on the abolition of the district shall be conducted by the municipal clerk of the city, town, or
 2 village in which the district is located. The procedure shall be the same as in section 67.2520, except
 3 that the question shall be determined by the qualified voters of the entire district. No individual
 4 subdistrict may be abolished, except at such time as the district is abolished.

5 (3) While the district still exists, it shall continue to accrue all revenues to which it is entitled
 6 at law.

7 (4) Upon receipt by the board of directors of the district of the certification by the city, town,
 8 or village in which the district is located that the majority of those voting within the entire district
 9 have voted to abolish the district, and if the state auditor has determined that the district's financial
 10 condition is such that it may be abolished pursuant to law, then the board of directors of the district
 11 shall:

12 (a) Sell any remaining district real or personal property it wishes, and then transfer the
 13 proceeds and any other real or personal property owned by the district to the city, town, or village in
 14 which the district is located, including revenues due and owing the district, for its further use and
 15 disposition;

16 (b) Terminate the employment of any remaining district employees, and otherwise conclude
 17 its affairs;

18 (c) At a public meeting of the district, declare by a resolution of the board of directors passed
 19 by a majority vote that the district has been abolished effective that date;

20 (d) Cause copies of that resolution under seal to be filed with the secretary of state and the
 21 city, town, or village in which the district is located. Upon the completion of the final act specified
 22 in this subsection, the legal existence of the district shall cease.

23 (5) The legal existence of the district shall not cease for a period of two years after voter
 24 approval of the abolition.

25 11. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
 26 to the tax imposed under this section.

27 94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body of
 28 any home rule city with more than one hundred fifty-one thousand five hundred but less than one
 29 hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or
 30 ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under
 31 chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth, one-fourth,
 32 three-eighths, or one-half of one percent, but shall not exceed one-half of one percent, shall not be
 33 imposed for longer than three years, and shall be imposed solely for the purpose of funding the
 34 construction, operation, and maintenance of capital improvements in the city's center city. The
 35 governing body may issue bonds for the funding of such capital improvements, which will be retired
 36 by the revenues received from the sales tax authorized by this section. The order or ordinance shall
 37 not become effective unless the governing body of the city submits to the voters residing within the
 38 city at a state or municipal general, primary, or special election a proposal to authorize the governing
 39 body of the city to impose a tax under this section. The tax authorized in this section shall be in
 40 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges
 41 and taxes.

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

Shall (insert the name of the city) impose a sales tax at a rate of(insert rate of percent) percent for [a] capital improvements purposes in the city's center city for a period of (insert number of years, not to exceed three) years?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months from the date of the proposal under this section.

3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in [section] sections 32.085 to 32.087. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded.

5. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate of percent) percent for capital improvements purposes in the city's center city?

☐ YES

☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the

1 repeal, then the sales tax authorized in this section shall remain effective until the question is
 2 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the
 3 qualified voters voting on the question. If the city or county abolishes the tax, the city or county
 4 shall notify the director of revenue of the action at least one hundred twenty days prior to the
 5 effective date of the repeal.

6 6. Whenever the governing body of any city that has adopted the sales tax authorized in this
 7 section receives a petition, signed by ten percent of the registered voters of the city voting in the last
 8 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the
 9 governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the
 10 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal
 11 shall become effective on December thirty-first of the calendar year in which such repeal was
 12 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
 13 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this
 14 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 15 on the question.

16 7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
 17 to the sales tax imposed under this section.

18 94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing
 19 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

20 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
 21 receipts from the sale at retail of all tangible personal property or taxable services at retail within any
 22 city adopting such tax, if such property and services are subject to taxation by the state of Missouri
 23 under the provisions of sections 144.010 to 144.525.

24 3. With respect to any tax increment financing plan originally approved by ordinance of the
 25 city council after March 31, 2009, in any home rule city with more than four hundred thousand
 26 inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed
 27 under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is
 28 defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be
 29 subject to allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of section
 30 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to 94.655
 31 for constructing and operating a light-rail transit system shall not be considered economic activity
 32 taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such
 33 tax shall not be subject to allocation under the provisions of subsection 3 of section 99.845 or
 34 subsection 4 of section 99.957.

35 [4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be
 36 changed or altered, the city or county clerk shall forward to the director of revenue by United States
 37 registered mail or certified mail a certified copy of the ordinance adding or detaching territory from
 38 the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of
 39 the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the
 40 ordinance and map, the tax imposed by sections 94.600 to 94.655 shall be effective in the added
 41 territory or abolished in the detached territory on the effective date of the change of the city

boundary.]

94.660. 1. The governing body of any city not within a county and any county of the first classification having a charter form of government with a population of over nine hundred thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for submission to the voters of that city or county at an authorized election date selected by the governing body.

2. Any sales tax approved under this section shall be imposed on the receipts from the sale at retail of all tangible personal property or taxable services within the city or county adopting the tax, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525.

3. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the county/city of (county's or city's name) impose a county/city-wide sales tax of percent for the purpose of providing a source of funds for public transportation purposes?

☐ YES

☐ NO

Except as provided in subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect [on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice] as provided by section 32.087. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized in this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal.

4. No tax shall go into effect under this section in any city not within a county or any county of the first classification having a charter form of government with a population over nine hundred thousand inhabitants unless and until both such city and such county approve the tax.

5. The provisions of subsection 4 of this section requiring both the city and county to approve a transportation sales tax before a transportation sales tax may go into effect in either jurisdiction shall not apply to any transportation sales tax submitted to and approved by the voters in such city or such county on or after August 28, 2007.

6. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087. The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county approving a sales tax under this section, and the records

shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

7. The revenues derived from any transportation sales tax under this section shall be used only for the planning, development, acquisition, construction, maintenance and operation of public transit facilities and systems other than highways.

8. The director of revenue may authorize the state treasurer to make refunds from the amount in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or counties. If any city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized by this section. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions of this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized pursuant to this section, to authorize such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

(1) If the proposal submitted involves only authorization to impose the tax authorized by this section, the following language:

Shall the city of (city's name) impose a sales tax of
(insert amount) for transportation purposes?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No";

(2) If the proposal submitted involves authorization to issue bonds and repay such bonds

1 with revenues from the tax authorized by this section, the following language:

2 Shall the city of (city's name) issue bonds in the amount of
3 (insert amount) for transportation purposes and impose a sales tax of (insert
4 amount) to repay such bonds?

5 ☐ YES ☐ NO

6 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
7 question, place an "X" in the box opposite "No".
8

9 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by the
10 qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments
11 thereto shall be in effect. If the four-sevenths majority of the votes, as required by the Missouri
12 Constitution, article VI, section 26, cast on the proposal, provided in subdivision (2) of this
13 subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified voters voting
14 thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in
15 effect. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this
16 subsection, by the qualified voters voting thereon are opposed to the proposal, then the council or
17 other governing body of the city shall have no power to impose the tax authorized in subdivision (1)
18 of this subsection unless and until the council or other governing body of the city submits another
19 proposal to authorize the council or other governing body of the city to impose the tax and such
20 proposal is approved by a majority of the qualified voters voting thereon. If more than
21 three-sevenths of the votes cast by the qualified voters voting thereon are opposed to the proposal, as
22 provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such
23 bonds, then the council or other governing body of the city shall have no power to issue any bonds or
24 to impose the tax authorized in subdivision (2) of this subsection unless and until the council or other
25 governing body of the city submits another proposal to authorize the council or other governing body
26 of the city to issue such bonds or impose the tax to retire such bonds and such proposal is approved
27 by four-sevenths of the qualified voters voting thereon.

28 2. No incorporated municipality located wholly or partially within any first class county
29 operating under a charter form of government and having a population of over nine hundred
30 thousand inhabitants shall impose such a sales tax for that part of the city, town or village that is
31 located within such first class county, in the event such a first class county imposes a sales tax under
32 the provisions of sections 94.600 to 94.655.

33 3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
34 receipts from the sale at retail of all tangible personal property or taxable services at retail within any
35 city adopting such tax, if such property and services are subject to taxation by the state of Missouri
36 under the provisions of sections 144.010 to 144.525.

37 4. [If the boundaries of a city in which such sales tax has been imposed shall thereafter be
38 changed or altered, the city clerk shall forward to the director of revenue by United States registered
39 mail or certified mail a certified copy of the ordinance adding or detaching territory from the city.
40 The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city
41 clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and

map, the tax imposed by sections 94.700 to 94.755 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

5.] No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant to this section may be terminated until all of such bonds have been retired."; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

"184.845. 1. The board of the district may impose a museum and cultural district sales tax by resolution on all retail sales made in such museum and cultural district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural district sales tax may be imposed for any museum or cultural purpose designated by the board of the museum and cultural district. If the resolution is adopted the board of the district may submit the question of whether to impose a sales tax authorized by this section to the qualified voters, who shall have the same voting interests as with the election of members of the board of the district.

2. The sales tax authorized by this section shall become effective on the first day of the second calendar quarter [following adoption of the tax by the board or qualified voters, if the board elects to submit the question of whether to impose a sales tax to the qualified voters] after the director of revenue receives notification of the adoption of the local sales tax.

3. In each museum and cultural district in which a sales tax has been imposed in the manner provided by this section, every retailer shall add the tax imposed by the museum and cultural district pursuant to this section to the retailer's sale price, and when so added such tax shall constitute a part of the price, 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 price.

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

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

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

1 shall be imposed at a rate that shall be uniform throughout the district.

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

7 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
8 sales tax, sections 32.085 [and] to 32.087, and section 32.057, the uniform confidentiality provision,
9 shall apply to the collection of the tax imposed by this section, except as modified in this section.

10 All revenue collected under this section by the director of the department of revenue on behalf of the
11 museum and cultural districts, except for one percent for the cost of collection which shall be
12 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
13 hereby created and shall be known as the "Missouri Museum Cultural District Tax Fund", and shall
14 be used solely for such designated purpose. Moneys in the fund shall not be deemed to be state
15 funds, and shall not be commingled with any funds of the state. The director may make refunds
16 from the amounts in the fund and credited to the district for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such county.

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

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

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

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

38 13. All sales taxes collected by the museum and cultural district shall be deposited by the
39 museum and cultural district in a special fund to be expended for the purposes authorized in this
40 section. The museum and cultural district shall keep accurate records of the amount of money which
41 was collected pursuant to this section, and the records shall be open to the inspection by the officers

1 and directors of each museum and cultural district and the Missouri department of revenue. Tax
 2 returns filed by businesses within the district shall otherwise be considered as confidential in the
 3 same manner as sales tax returns filed with the Missouri department of revenue.

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

8 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in
 9 the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or
 10 one-half of one percent on all retail sales made in such region which are subject to taxation pursuant
 11 to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court
 12 facilities and equipment for such region. The tax authorized by this section shall be in addition to
 13 any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to
 14 this section shall be effective unless the commission submits to the voters of the district, on any
 15 election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

16 2. The ballot of submission shall contain, but need not be limited to, the following language:
 17 Shall the regional jail district of (counties' names) impose a region-wide sales
 18 tax of (insert amount) for the purpose of providing jail services and court facilities and
 19 equipment for the region?

20 ☐ YES

☐ NO

21 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
 22 question, place an "X" in the box opposite "No".

23
 24 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are
 25 in favor of the proposal, then the order and any amendment to such order shall be in effect on the
 26 first day of the second calendar quarter [immediately following the election approving the proposal]
 27 after the director of revenue receives notification of adoption of the local sales tax. If the proposal
 28 receives less than the required majority, the commission shall have no power to impose the sales tax
 29 authorized pursuant to this section unless and until the commission shall again have submitted
 30 another proposal to authorize the commission to impose the sales tax authorized by this section and
 31 such proposal is approved by the required majority of the qualified voters of the district voting on
 32 such proposal; however, in no event shall a proposal pursuant to this section be submitted to the
 33 voters sooner than twelve months from the date of the last submission of a proposal pursuant to this
 34 section.

35 3. All revenue received by a district from the tax authorized pursuant to this section shall be
 36 deposited in a special trust fund and shall be used solely for providing jail services and court
 37 facilities and equipment for such district for so long as the tax shall remain in effect.

38 4. Once the tax authorized by this section is abolished or terminated by any means, all funds
 39 remaining in the special trust fund shall be used solely for providing jail services and court facilities
 40 and equipment for the district. Any funds in such special trust fund which are not needed for current
 41 expenditures may be invested by the commission in accordance with applicable laws relating to the

1 investment of other county funds.

2 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
3 any district, less one percent for cost of collection which shall be deposited in the state's general
4 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
5 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District
6 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be
7 deemed to be state funds and shall not be commingled with any funds of the state. The director of
8 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
9 each district imposing a sales tax pursuant to this section, and the records shall be open to the
10 inspection of officers of each member county and the public. Not later than the tenth day of each
11 month the director of revenue shall distribute all moneys deposited in the trust fund during the
12 preceding month to the district which levied the tax. Such funds shall be deposited with the treasurer
13 of each such district, and all expenditures of funds arising from the regional jail district sales tax trust
14 fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by
15 the commission. Expenditures may be made from the fund for any function authorized in the order
16 adopted by the commission submitting the regional jail district tax to the voters.

17 6. The director of revenue may authorize the state treasurer to make refunds from the
18 amounts in the trust fund and credited to any district for erroneous payments and overpayments
19 made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any
20 district abolishes the tax, the commission shall notify the director of revenue of the action at least
21 ninety days prior to the effective date of the repeal, and the director of revenue may order retention
22 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
23 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
24 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
25 abolition of the tax in such district, the director of revenue shall remit the balance in the account to
26 the district and close the account of that district. The director of revenue shall notify each district in
27 each instance of any amount refunded or any check redeemed from receipts due the district.

28 7. Except as provided in this section, all provisions of sections 32.085 [and] to 32.087 shall
29 apply to the tax imposed pursuant to this section.

30 8. The provisions of this section shall expire September 30, 2015.

31 238.235. 1. (1) Any transportation development district may by resolution impose a
32 transportation development district sales tax on all retail sales made in such transportation
33 development district which are subject to taxation pursuant to the provisions of sections 144.010 to
34 144.525, except such transportation development district sales tax shall not apply to the sale or use of
35 motor vehicles, trailers, boats or outboard motors nor to all sales of electricity or electrical current,
36 water and gas, natural or artificial, nor to sales of service to telephone subscribers, either local or
37 long distance. Such transportation development district sales tax may be imposed for any
38 transportation development purpose designated by the transportation development district in its
39 ballot of submission to its qualified voters, except that no resolution enacted pursuant to the authority
40 granted by this section shall be effective unless:

41 (a) The board of directors of the transportation development district submits to the qualified

1 voters of the transportation development district a proposal to authorize the board of directors of the
 2 transportation development district to impose or increase the levy of an existing tax pursuant to the
 3 provisions of this section; or

4 (b) The voters approved the question certified by the petition filed pursuant to subsection 5
 5 of section 238.207.

6 (2) If the transportation district submits to the qualified voters of the transportation
 7 development district a proposal to authorize the board of directors of the transportation development
 8 district to impose or increase the levy of an existing tax pursuant to the provisions of paragraph (a) of
 9 subdivision (1) of this subsection, the ballot of submission shall contain, but need not be limited to,
 10 the following language:

11 Shall the transportation development district of (transportation development district's
 12 name) impose a transportation development district-wide sales tax at the rate of (insert
 13 amount) for a period of (insert number) years from the date on which such tax is first imposed
 14 for the purpose of (insert transportation development purpose)?

15 ☐ YES ☐ NO

16 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 17 the question, place an "X" in the box opposite "NO".

18
 19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 20 the proposal, then the resolution and any amendments thereto shall be in effect. If a majority of the
 21 votes cast by the qualified voters voting are opposed to the proposal, then the board of directors of
 22 the transportation development district shall have no power to impose the sales tax authorized by this
 23 section unless and until the board of directors of the transportation development district shall again
 24 have submitted another proposal to authorize it to impose the sales tax pursuant to the provisions of
 25 this section and such proposal is approved by a majority of the qualified voters voting thereon.

26 (3) [The sales tax authorized by this section shall become effective on the first day of the
 27 second calendar quarter after the department of revenue receives notification of the tax.

28 (4) In each transportation development district in which a sales tax has been imposed in the
 29 manner provided by this section, every retailer shall add the tax imposed by the transportation
 30 development district pursuant to this section to the retailer's sale price, and when so added such tax
 31 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall
 32 be recoverable at law in the same manner as the purchase price.

33 (5) In order to permit sellers required to collect and report the sales tax authorized by this
 34 section to collect the amount required to be reported and remitted, but not to change the requirements
 35 of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of
 36 pennies, the transportation development district may establish appropriate brackets which shall be
 37 used in the district imposing a tax pursuant to this section in lieu of those brackets provided in
 38 section 144.285.

39 (6) All revenue received by a transportation development district from the tax authorized by
 40 this section which has been designated for a certain transportation development purpose shall be
 41 deposited in a special trust fund and shall be used solely for such designated purpose. Upon the

1 expiration of the period of years approved by the qualified voters pursuant to subdivision (2) of this
2 subsection or if the tax authorized by this section is repealed pursuant to subsection [6] 5 of this
3 section, all funds remaining in the special trust fund shall continue to be used solely for such
4 designated transportation development purpose. Any funds in such special trust fund which are not
5 needed for current expenditures may be invested by the board of directors in accordance with
6 applicable laws relating to the investment of other transportation development district funds.

7 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up to a
8 maximum of one percent on the receipts from the sale at retail of all tangible personal property or
9 taxable services at retail within the transportation development district adopting such tax, if such
10 property and services are subject to taxation by the state of Missouri pursuant to the provisions of
11 sections 144.010 to 144.525, except such transportation development district sales tax shall not apply
12 to the sale or use of motor vehicles, trailers, boats or outboard motors nor to public utilities. Any
13 transportation development district sales tax imposed pursuant to this section shall be imposed at a
14 rate that shall be uniform throughout the district.

15 2. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers
16 a tax for the privilege of engaging in the business of selling tangible personal property or rendering
17 taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525, and
18 the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the
19 tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and
20 returned to and collected by the transportation development district.

21 3. [On and after the effective date of any tax imposed pursuant to this section, the director of
22 revenue shall perform all functions incident to the administration, collection, enforcement, and
23 operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes
24 imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to
25 this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be
26 collected together and reported upon such forms and pursuant to such administrative rules and
27 regulations as may be prescribed by the director of revenue.

28 4.] (1) All applicable provisions contained in sections 144.010 to 144.525, governing the
29 state sales tax, sections 32.085 [and] to 32.087 and section 32.057, the uniform confidentiality
30 provision, shall apply to the collection of the tax imposed by this section, except as modified in this
31 section.

32 (2) All exemptions granted to agencies of government, organizations, persons and to the sale
33 of certain articles and items of tangible personal property and taxable services pursuant to the
34 provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
35 collection of the tax imposed by this section.

36 (3) The same sales tax permit, exemption certificate and retail certificate required by
37 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
38 the requirements of this section, and no additional permit or exemption certificate or retail certificate
39 shall be required; except that the transportation development district may prescribe a form of
40 exemption certificate for an exemption from the tax imposed by this section.

41 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws for

1 the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
2 applicable to any taxes collected pursuant to the provisions of this section.

3 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of
4 those sections are hereby made applicable to violations of this section.

5 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail
6 sales except retail sales of motor vehicles shall be deemed to be consummated at the place of
7 business of the retailer unless the tangible personal property sold is delivered by the retailer or the
8 retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state
9 destination. In the event a retailer has more than one place of business in this state which participates
10 in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where
11 the initial order for the tangible personal property is taken, even though the order must be forwarded
12 elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee
13 shall be deemed to be consummated at the place of business from which the employee works.

14 [5.] 4. All sales taxes received by the transportation development district shall be deposited
15 by the director of revenue in a special fund to be expended for the purposes authorized in this
16 section. The director of revenue shall keep accurate records of the amount of money which was
17 collected pursuant to this section, and the records shall be open to the inspection of officers of each
18 transportation development district and the general public.

19 [6.] 5. (1) No transportation development district imposing a sales tax pursuant to this
20 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
21 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
22 revenue bonds, notes or other obligations which it has issued or which have been issued by the
23 commission or any local transportation authority to finance any project or projects.

24 (2) Whenever the board of directors of any transportation development district in which a
25 transportation development sales tax has been imposed in the manner provided by this section
26 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such
27 transportation development sales tax, the board of directors shall, if such repeal will not impair the
28 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
29 revenue bonds, notes or other obligations which it has issued or which have been issued by the
30 commission or any local transportation authority to finance any project or projects, submit to the
31 qualified voters of such transportation development district a proposal to repeal the transportation
32 development sales tax imposed pursuant to the provisions of this section. If a majority of the votes
33 cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the
34 transportation development sales tax, then the resolution imposing the transportation development
35 sales tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the
36 qualified voters voting thereon are opposed to the proposal to repeal the transportation development
37 sales tax, then the ordinance or resolution imposing the transportation development sales tax, along
38 with any amendments thereto, shall remain in effect.

39 [7.] 6. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the
40 contrary, the sales tax imposed by a district whose project is a public mass transportation system
41 shall not be considered economic activity taxes as such term is defined under sections 99.805 and

99.918 and shall not be subject to allocation under the provisions of subsection 3 of section 99.845, or subsection 4 of section 99.957.

7. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state of Missouri, the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

8. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under this section.

238.410. 1. Any county transit authority established pursuant to section 238.400 may impose a sales tax of up to one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed under the provisions of this section shall be effective unless the governing body of the county, on behalf of the transit authority, submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the transit authority to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the Transit Authority impose a countywide sales tax of (insert amount) in order to provide revenues for the operation of transportation facilities operated by the transit authority?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective on the first day of the second calendar quarter following notification to the department of revenue of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the transit authority shall have no power to impose the sales tax authorized by this section unless and until another proposal to authorize the transit authority to impose the sales tax authorized by this section has been submitted and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by the transit authority from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely by the transit authority for construction, purchase, lease, maintenance and operation of transportation facilities located within the county for so long as the tax shall remain in effect. Any funds in such special trust fund which are not needed for current expenditures may be invested by the transit authority in accordance with applicable laws relating to the investment of county funds.

4. No transit authority imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment is submitted to and approved by the voters of the

1 county in the same manner as provided in subsection 1 of this section for approval of such tax.
2 Whenever the governing body of any county in which a sales tax has been imposed in the manner
3 provided by this section receives a petition, signed by ten percent of the registered voters of such
4 county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the
5 governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed
6 under the provisions of this section. If a majority of the votes cast on the proposal by the registered
7 voters voting thereon are in favor of the proposal to repeal the sales tax, then such sales tax is
8 repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the
9 proposal to repeal the sales tax, then such sales tax shall remain in effect.

10 5. The sales tax imposed under the provisions of this section shall impose upon all sellers a
11 tax for the privilege of engaging in the business of selling tangible personal property or rendering
12 taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525 and
13 the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the
14 tax shall be the rate approved pursuant to this section. The amount reported and returned to the
15 director of revenue by the seller shall be computed on the basis of the combined rate of the tax
16 imposed by sections 144.010 to 144.525 and the tax imposed by this section, plus any amounts
17 imposed under other provisions of law.

18 6. After the effective date of any tax imposed under the provisions of this section, the
19 director of revenue shall perform all functions incident to the administration, collection,
20 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
21 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
22 The tax imposed under this section and the tax imposed under the sales tax law of the state of
23 Missouri shall be collected together and reported upon such forms and under such administrative
24 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
25 required to collect and report the sales tax to collect the amount required to be reported and remitted,
26 but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in
27 order to avoid fractions of pennies, the applicable provisions of section 144.285 shall apply to all
28 taxable transactions.

29 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
30 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
31 the tax imposed by this section, except as modified in this section. All exemptions granted to
32 agencies of government, organizations, persons and to the sale of certain articles and items of
33 tangible personal property and taxable services under the provisions of sections 144.010 to 144.525
34 are hereby made applicable to the imposition and collection of the tax imposed by this section. The
35 same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to
36 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of
37 this section, and no additional permit or exemption certificate or retail certificate shall be required;
38 except that the director of revenue may prescribe a form of exemption certificate for an exemption
39 from the tax imposed by this section. All discounts allowed the retailer under the provisions of the
40 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby
41 allowed and made applicable to any taxes collected under the provisions of this section. The

1 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those sections
2 are hereby made applicable to violations of this section.

3 8. For the purposes of a sales tax imposed pursuant to this section, all retail sales shall be
4 deemed to be consummated at the place of business of the retailer, except for tangible personal
5 property sold which is delivered by the retailer or his agent to an out-of-state destination or to a
6 common carrier for delivery to an out-of-state destination and except for the sale of motor vehicles,
7 trailers, boats and outboard motors, which is provided for in subsection 12 of this section. In the
8 event a retailer has more than one place of business in this state which participates in the sale, the
9 sale shall be deemed to be consummated at the place of business of the retailer where the initial order
10 for the tangible personal property is taken, even though the order must be forwarded elsewhere for
11 acceptance, approval of credit, shipment or billing. A sale by a retailer's employee shall be deemed
12 to be consummated at the place of business from which he works.

13 9. All sales taxes collected by the director of revenue under this section on behalf of any
14 transit authority, less one percent for cost of collection which shall be deposited in the state's general
15 revenue fund after payment of premiums for surety bonds as provided in this section, shall be
16 deposited in the state treasury in a special trust fund, which is hereby created, to be known as the
17 "County Transit Authority Sales Tax Trust Fund". The moneys in the county transit authority sales
18 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
19 the state. The director of revenue shall keep accurate records of the amount of money in the trust
20 fund which was collected in each transit authority imposing a sales tax under this section, and the
21 records shall be open to the inspection of officers of the county and the public. Not later than the
22 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund
23 during the preceding month to the transit authority which levied the tax.

24 10. The director of revenue may authorize the state treasurer to make refunds from the
25 amounts in the trust fund and credited to any transit authority for erroneous payments and
26 overpayments made, and may authorize the state treasurer to redeem dishonored checks and drafts
27 deposited to the credit of such transit authorities. If any transit authority abolishes the tax, the transit
28 authority shall notify the director of revenue of the action at least ninety days prior to the effective
29 date of the repeal and the director of revenue may order retention in the trust fund, for a period of
30 one year, of two percent of the amount collected after receipt of such notice to cover possible refunds
31 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
32 accounts. After one year has elapsed after the effective date of abolition of the tax in such transit
33 authority, the director of revenue shall authorize the state treasurer to remit the balance in the
34 account to the transit authority and close the account of that transit authority. The director of
35 revenue shall notify each transit authority of each instance of any amount refunded or any check
36 redeemed from receipts due the transit authority. The director of revenue shall annually report on his
37 management of the trust fund and administration of the sales taxes authorized by this section. He
38 shall provide each transit authority imposing the tax authorized by this section with a detailed
39 accounting of the source of all funds received by him for the transit authority.

40 11. The director of revenue and any of his deputies, assistants and employees who shall have
41 any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,

1 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
 2 director of revenue under the provisions of this section shall enter a surety bond or bonds payable to
 3 any and all transit authorities in whose behalf such funds have been collected under this section in
 4 the amount of one hundred thousand dollars; but the director of revenue may enter into a blanket
 5 bond or bonds covering himself and all such deputies, assistants and employees. The cost of the
 6 premium or premiums for the surety bond or bonds shall be paid by the director of revenue from the
 7 share of the collection retained by the director of revenue for the benefit of the state.

8 12. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale of
 9 motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the seller,
 10 but shall be collected by the director of revenue at the time application is made for a certificate of
 11 title, if the address of the applicant is within a county where a sales tax is imposed under this section.
 12 The amounts so collected, less the one percent collection cost, shall be deposited in the county transit
 13 authority sales tax trust fund. The purchase or sale of motor vehicles, trailers, boats, and outboard
 14 motors shall be deemed to be consummated at the address of the applicant. As used in this
 15 subsection, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and
 16 "vessel" are defined in section 306.010.

17 13. In any county where the transit authority sales tax has been imposed, if any person is
 18 delinquent in the payment of the amount required to be paid by him under this section or in the event
 19 a determination has been made against him for taxes and penalty under this section, the limitation for
 20 bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in
 21 sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed
 22 against any person for the collection of delinquent taxes due the state under the state sales tax law,
 23 and where such person is also delinquent in payment of taxes under this section, the director of
 24 revenue shall notify the transit authority to which delinquent taxes are due under this section by
 25 United States registered mail or certified mail at least ten days before turning the case over to the
 26 attorney general. The transit authority, acting through its attorney, may join in such suit as a party
 27 plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In the
 28 event any person fails or refuses to pay the amount of any sales tax due under this section, the
 29 director of revenue shall promptly notify the transit authority to which the tax would be due so that
 30 appropriate action may be taken by the transit authority.

31 14. Where property is seized by the director of revenue under the provisions of any law
 32 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by
 33 the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by
 34 this section, the director of revenue shall permit the transit authority to join in any sale of property to
 35 pay the delinquent taxes and penalties due the state and to the transit authority under this section.
 36 The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any,
 37 shall be applied to all sums due such transit authority under this section.

38 [15. The transit authority created under the provisions of sections 238.400 to 238.412 shall
 39 notify any and all affected businesses of the change in tax rate caused by the imposition of the tax
 40 authorized by sections 238.400 to 238.412.

41 16.] 15. In the event that any transit authority in any county with a charter form of

government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants submits a proposal in any election to increase the sales tax under this section, and such proposal is approved by the voters, the county shall be reimbursed for the costs of submitting such proposal from the funds derived from the tax levied under this section.

16. Except as provided in sections 238.400 to 238.412, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section and section 644.033 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective unless the governing body of the municipality or county submits to the voters of the municipality or county, at a municipal, county or state general, primary or special election, a proposal to authorize the governing body of the municipality or county to impose a tax[, provided, that the tax authorized by this section shall not be imposed on the sales of food, as defined in section 144.014, when imposed by any county with a charter form of government and with more than one million inhabitants].

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the municipality (county) of impose a sales tax of (insert amount) for the purpose of providing funding for (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality or county shall not impose the sales tax authorized in this section and section 644.033 until the governing body of the municipality or county resubmits another proposal to authorize the governing body of the municipality or county to impose the sales tax authorized by this section and section 644.033 and such proposal is approved by a majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant to this section and section 644.033 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section and section 644.033.

3. All revenue received by a municipality or county from the tax authorized under the provisions of this section and section 644.033 shall be deposited in a special trust fund and shall be used to provide funding for storm water control or for local parks, or both, within such municipality or county, provided that such revenue may be used for local parks outside such municipality or county if the municipality or county is engaged in a cooperative agreement pursuant to section 70.220.

4. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of

1 other municipal or county funds.

2 5. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
3 to the tax imposed under this section."; and

4

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