

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 456,
2 Page 1, Section A, Line 3, by inserting after all of said line the following:

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4 ""105.145. 1. The following definitions shall be applied to the terms used in this section:

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

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

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

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

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

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

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

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

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

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1 permitted under law for the collection of taxes. Any fine collected shall be reported upon such forms
 2 and under such administrative rules and regulations as may be prescribed by the director of revenue.
 3 The director of revenue shall retain two percent for the cost of such collection. The remaining
 4 revenues collected from such violations shall be distributed annually to the schools of the county in
 5 the same manner that proceeds for all penalties, forfeitures, and fines collected for any breach of the
 6 penal laws of the state are distributed.

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

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

23 238.222. 1. The board shall possess and exercise all of the district's legislative and executive
 24 powers.

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

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

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

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

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

42 7. Any district which has been previously organized and for which formation was approved
 43 prior to August 28, 2015, shall notify the state auditor's office in writing of the date it was organized
 44 and provide contact information for the current board of directors by December 31, 2015. Any
 45 district organized and formed after August 28, 2015, shall be required to notify the state auditor's
 46 office in writing of the date it was organized and provide contact information for the current board of
 47 directors within four months of the date the formation was approved by any court in this state.

48 238.272. 1. The state auditor may audit each district not more than once every three years.

1 The actual costs of this audit shall be paid by the district and shall not exceed the greater of three
2 percent of the gross revenues received by the transportation district or three percent of the
3 expenditures made by the transportation district.

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

10
11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.