

CCS HCS SB 867 -- POLITICAL SUBDIVISIONS

(Vetoed by Governor)

This bill changes laws regarding political subdivisions.

ST. LOUIS COUNTY POOLED SALES TAX (Section 66.620, RSMo)

Currently, cities in St. Louis County are divided into two groups, Group A and Group B, for the purpose of distributing the county sales tax imposed under Sections 66.600 to 66.630 and the special municipal sales tax imposed by cities in St. Louis County under Section 94.850.

Beginning January 1, 2017, this bill changes the distribution formula so that municipalities in Group B must receive at least 50% of the amount of taxes generated within the municipalities based on the location where the sales were deemed consummated. Group A excludes St. Louis County while Group B includes St. Louis County.

The Director of the Department of Revenue will make adjustments for each municipality in Group B located wholly or partly within the taxing county that would receive a distribution that is less than 50% of the amount of taxes generated within the municipality based on the location in which the sales were deemed consummated if no adjustment were made and calculate the difference between the amount that the distribution to each municipality would have been without any adjustment and the amount that equals 50% of the amount of taxes generated within the municipality based on the location in which the sales were deemed consummated. If the county and Group B cities receive more than 50% of the sales tax revenue they generate such that some of the revenue would be given to Group B cities that receive less than 50% of their generated sales tax revenue, in no event will the contributing city or county receive less than the amount they received in 2014.

When a municipality is partly in Group A and partly in Group B, the director must calculate 50% of the amount of taxes generated within the municipality based on the location in which the sales were deemed consummated by multiplying 50% by the amount of all county sales taxes collected by the director under Sections 66.600 to 66.630, less 1% for the cost of collection, that are generated within the municipality based on the location in which the sales were deemed consummated, regardless of whether the taxes are deemed consummated in Group A or Group B.

NUISANCE ABATEMENT ORDINANCES (Section 67.402)

This bill allows St. Francois County and Taney County, to enact

nuisance abatement ordinances.

COUNTY SHELTERED WORKSHOPS AND TAX INCREMENT FINANCING (Section 99.845)

The bill prohibits the adoption of any tax increment financing project or plan from superseding, altering, or reducing a sheltered workshop property tax levy.

LICENSE OFFICE FEES (Section 136.055)

Authorizes Department of Motor Vehicles fee offices to collect a fee of two dollars for fax transmissions, electronic look-ups, and notary services.

TAXATION OF BED AND BREAKFAST INNS (Section 137.016)

Changes classification of certain bed and breakfast inns from commercial to residential for property tax purposes.

PROPERTY TAXATION OF RAILS-TO-TRAILS (Section 137.100)

Currently, as an alternative to abandoning a railroad easement, an out-of-service rail corridor may be used as a trail until the railroad needs the corridor for rail service. Under this bill, any portion of a landowner's parcel of land on which a trail is operated in this manner is exempt from property taxation.

COUNTY ASSESSMENT OF PROPERTY TAX ON MINES (Section 137.115)

The bill specifies that any real property that is available for mining but has not been bonded or permitted for such mining activity shall be assessed according to how the real property is currently being used. Any information provided to a county assessor or other public entity which administers tax policies that is by law declared to be confidential, including individual taxpayer information and a specific taxpayer's mine property, shall not be disclosed.

ROAD DISTRICTS (Sections 137.565, 233.180, and 233.295)

This bill changes the qualification to serve as a commissioner on a special road district from a voter in the district to any registered voter in the county in which the district is located who is also a land owner in the district.

The bill also authorizes a county commission to combine two or more road districts within the county upon petition request by a majority of the commissioners in each of the road districts seeking

to be combined. The county commission must hold a public hearing after publishing notice for a period of four weeks in a newspaper of general circulation in the county. The county may issue an order to consolidate the districts if it finds, after the public hearing, that the consolidation is in the public good. The bill also designates the procedure for appointing commissioners to the new consolidated district and transferring of assets, liabilities, and tax levies. The provisions for consolidation do not apply to road districts located in two counties.

TAX DEDUCTIONS FOR VOLUNTEER FIREFIGHTERS (Section 143.112)

Under this bill, beginning on January 1, 2017, a taxpayer may deduct \$500 from the taxpayer's federal adjusted gross income to determine the taxpayer's Missouri adjusted gross income for any year in which the taxpayer completed 12 hours of an approved firefighter training program. Alternatively, if a firefighter completes at least 36 hours of training by completing the basic fire fighter program or completing the division's fire fighter I or fire fighter II program, the firefighter may claim a \$1,000 deduction.

CEDAR COUNTY LIBRARY TAX (Section 182.802)

This bill authorizes Cedar County to impose a local sales tax, if approved by voters, for the purpose of funding public libraries.

MUSEUM DISTRICT PETITION (Section 184.815)

A petition to create a museum district may be filed no more than five years after the President declares the area a disaster area as defined in statute. This bill would allow a petition to be filed up to 10 years after such declaration.

STODDARD COUNTY EMERGENCY TELEPHONE SERVICE BOARD (Section 190.335)

Currently, in any county in which voters have approved a county sales tax to fund the central dispatch of emergency services, the governing body must appoint an initial board of directors to administer the funds and oversee the provision of emergency services in the county. At the next general election, a new board is elected and the initial board is dissolved. This bill provides that, in Stoddard County, the initial appointed board shall continue to exist.

REGIONAL JAIL DISTRICTS (Section 221.407)

Regional jail districts currently are authorized to impose a sales tax of up to 1/2% on sales in the district. The authority to

impose this tax expired on September 30, 2015. This bill extends the authority of the districts to collect the tax until September 30, 2028. This bill also allows the Director of the Department of Revenue to make refunds instead of allowing the Director of the Department of Revenue to authorize the State Treasurer to make refunds.

JUDGE VINCENT E. BAKER MEMORIAL HIGHWAY (Section 227.432)

This bill designates a portion of I-470 in Jackson County as the "Judge Vincent E. Baker Memorial Highway."

PHYLLIS D. SHELLEY MEMORIAL HIGHWAY (Section 227.446)

This bill designates a portion of U.S. Highway 50 within Moniteau County as the "Phyllis D. Shelley Memorial Highway."

KANSAS CITY COMMERCIAL ZONE EXTENSION (Section 304.190)

The bill extends a Kansas City commercial zone relating to height and weight restrictions on roadways from the intersection of State Route 7 and U.S. Highway 50 eastward to the intersection of U.S. Highway 50 and State Route AA, then southward to the intersection of State Route AA and State Route 58, then westward to the intersection of State Route 58 and State Route 7, and includes the city limits of the cities of Lone Jack and Strasburg.

ALCOHOL AT ST. LOUIS LAMBERT INTERNATIONAL AIRPORT (Section 311.179)

Currently, the sale of intoxicating liquor by the drink is allowed at retail in the St. Louis International Airport by licensed establishments. Under this bill, people may leave the licensed establishments with an alcoholic beverage and enter other airport designated areas, but the person may not take the beverage on an airplane. In addition, this bill requires the licensed establishment to serve alcoholic beverages in containers that display the licensee's trade name or logo.

LIMITED LIABILITY COMPANIES IN KANSAS CITY (Section 347.048)

Currently, limited liability companies in Kansas City that own or rent real property or own unoccupied property within the city are required to file an affidavit with the city clerk specifying the name and address of a person with management control or responsibility for the real property. This bill clarifies that it must be a street address and must be a natural person.

The limited liability company must file a successor affidavit

within 30 days of a change in the natural person with management control or responsibility for the real property.

The city cannot charge a fee for the filing of the affidavit or successor affidavit.

If a limited liability company fails or refuses to file the affidavit, any person adversely affected by the failure or refusal, or the city, may petition the circuit court in the county where the property is located to direct the completion and filing of the affidavit.