

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 16, Page 1, Section
2 A, Line 3, by inserting immediately after all of said section and line the following:

3
4 "32.070. 1. This act shall be known and may be cited as the "Streamlined Sales and Use Tax
5 Agreement Act".

6 2. Beginning on January first following the effective date of this act, all revenue generated
7 under the streamlined sales and use tax agreement act that exceeds the amount of revenue that
8 would have been collected if the streamlined sales and use tax agreement act were not effective shall
9 be deposited in the state road fund created under section 226.220 and appropriated solely for the
10 approved purposes. The department of revenue shall track and report the collections generated
11 under this act.

12 3. The director of the department of revenue shall enter into the streamlined sales and use
13 tax agreement with one or more states to simplify and modernize sales and use tax administration in
14 order to substantially reduce the burden of tax compliance for all sellers and for all types of
15 commerce. In furtherance of the streamlined sales and use tax agreement, the director of the
16 department of revenue may act jointly with other states that are members of the streamlined sales
17 and use tax agreement to establish standards for certification of a certified service provider and
18 certified automated system and establish performance standards for multistate sellers.

19 4. The director of the department of revenue may take other action reasonably required to
20 implement the provisions set forth in the streamlined sales and use tax administration act including,
21 but not limited to, the promulgation of rules and the joint procurement, with other member states, of
22 goods and services in furtherance of the streamlined sales and use tax agreement.

23 5. For the purposes of representing the state as a member of the agreement and, if necessary,
24 amending the agreement, three delegates shall represent the state: one appointed by the governor,
25 one who is a member of the general assembly appointed by mutual agreement of the president pro
26 tempore of the senate and the speaker of the house of representatives, and one who is the director of
27 the department of revenue or the director's designee. The delegates shall recommend to the
28 committees responsible for reviewing taxation issues in the senate and the house of representatives
29 each year any amendment of state statutes required to be substantially in compliance with the
30 agreement. Such delegates shall make a written report by the fifteenth day of January each year
31 regarding the status of the agreement.

32 6. The department of revenue shall promulgate rules necessary to implement the provisions
33 of the streamlined sales and use tax agreement. Any rule or portion of a rule, as that term is defined
34 in section 536.010, that is created under the authority delegated in this section shall become
35 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
36 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the

Action Taken _____ Date _____

1 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
 2 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
 3 rulemaking authority and any rule proposed or adopted after August 28, 2017, shall be invalid and
 4 void.

5 32.086. Notwithstanding any other provision of law, for all local sales and use taxes
 6 collected by the department of revenue and remitted to a political jurisdiction or taxing district, the
 7 department shall remit one percent of the amount collected to the general revenue fund to offset the
 8 cost of collection unless a greater amount is specified in the local sales and use tax law. The
 9 department shall not commingle the remaining amounts collected with general revenue and shall
 10 remit the remaining amounts collected to the political jurisdiction or taxing district less any credits
 11 for erroneous payments, overpayments, and dishonored checks.

12 32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption
 13 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the
 14 governing body or official of such taxing entity shall forward to the director of revenue by United
 15 States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or
 16 order shall reflect the effective date thereof.

17 2. Any local sales tax so adopted shall become effective on the first day of the second
 18 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,
 19 except as provided in subsection [48] 17 of this section, and shall be imposed on all transactions on
 20 which the Missouri state sales tax is imposed.

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

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

31 ~~5.]~~ (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
 32 impose a tax upon all transactions upon which the Missouri state sales tax is imposed to the extent
 33 and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the
 34 director of revenue issued pursuant thereto; except that the rate of the tax shall be the sum of the
 35 combined rate of the state sales tax or state highway use tax and all local sales taxes imposed under
 36 the provisions of the local sales tax law.

37 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
 38 except those in which voters have previously approved a local use tax under section 144.757, shall
 39 have placed on the ballot on or after the general election in November 2014, but no later than the
 40 general election in November 2018, whether to repeal application of the local sales tax to the titling
 41 of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under
 42 section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot
 43 question presented to the local voters shall contain substantially the following language:

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

47
 48 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 2018, 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 2018, 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 effect on the first day of the second calendar quarter after the election. 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 required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, 2019.

(8) Notwithstanding any provision of law to the contrary, 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 after the general election in November 2014, or if the taxing jurisdiction failed to present the ballot to the voters at a general election on or before November 2018, then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the general election in November 2018, if the jurisdiction failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that were purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

Shall the (local jurisdiction's name) apply and collect the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in an increase of local revenue to provide for vital services for (local jurisdiction's name), and it will remove a competitive advantage that non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers have over 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".

(9) 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 adopted, such tax shall take effect and be imposed on the first day of the second calendar quarter after the election.

~~[6.]~~ 5. On and after the effective date of any local sales tax imposed under the provisions of the local sales tax law, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all taxes 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.

~~[7.]~~ 6. All applicable provisions contained 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 any local sales tax imposed under the local sales tax law except as modified by the local sales tax law.

~~[8.]~~ 7. 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 under the provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it being the intent of this general assembly to ensure that the same sales tax exemptions granted from the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes imposed under the local sales tax law.

~~[9.]~~ 8. 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 the local sales tax law, 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 any local sales tax imposed by the local sales tax law.

1 [40:] 9. All discounts allowed the retailer under the provisions of the state sales tax law for
 2 the collection of and for payment of taxes under the provisions of the state sales tax law are hereby
 3 allowed and made applicable to any local sales tax collected under the provisions of the local sales
 4 tax law.

5 [41:] 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a
 6 violation of the provisions of those sections are hereby made applicable to violations of the
 7 provisions of the local sales tax law.

8 [42:] (1) 11. For the purposes of any local sales tax imposed by an ordinance or order
 9 under the local sales tax law, all sales~~[-except the sale of motor vehicles, trailers, boats, and~~
 10 ~~outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to be~~
 11 ~~consummated at the place of business of the retailer unless the tangible personal property sold is~~
 12 ~~delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more~~
 13 ~~than one place of business in this state which participates in the sale, the sale shall be deemed to be~~
 14 ~~consummated at the place of business of the retailer where the initial order for the tangible personal~~
 15 ~~property is taken, even though the order must be forwarded elsewhere for acceptance, approval of~~
 16 ~~credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be~~
 17 ~~consummated at the place of business from which he works.~~

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

23 ~~—— (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax~~
 24 ~~law on charges for mobile telecommunications services, all taxes of mobile telecommunications~~
 25 ~~service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C.~~
 26 ~~Sections 116 through 124, as amended] shall be sourced as provided by section 144.043 and~~
 27 ~~sections 144.111 to 144.113.~~

28 [43:] 12. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
 29 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be
 30 collected from the purchaser by the director of revenue at the time application is made for a
 31 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax
 32 under the local sales tax law.

33 [44:] 13. The director of revenue and any of his deputies, assistants and employees who
 34 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
 35 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
 36 director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds
 37 payable to any and all taxing entities in whose behalf such funds have been collected under the local
 38 sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of
 39 revenue may enter into a blanket bond covering himself and all such deputies, assistants and
 40 employees. The cost of any premium for such bonds shall be paid by the director of revenue from
 41 the share of the collections under the sales tax law retained by the director of revenue for the benefit
 42 of the state.

43 [45:] 14. The director of revenue shall annually report on his management of each trust
 44 fund which is created under the local sales tax law and administration of each local sales tax
 45 imposed under the local sales tax law. He shall provide each taxing entity imposing one or more
 46 local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all
 47 funds received by him for the taxing entity. Notwithstanding any other provisions of law, the state
 48 auditor shall annually audit each trust fund. A copy of the director's report and annual audit shall be

1 forwarded to each taxing entity imposing one or more local sales taxes.

2 [46.] 15. Within the boundaries of any taxing entity where one or more local sales taxes
3 have been imposed, if any person is delinquent in the payment of the amount required to be paid by
4 him under the local sales tax law or in the event a determination has been made against him for
5 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of
6 the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.
7 Where the director of revenue has determined that suit must be filed against any person for the
8 collection of delinquent taxes due the state under the state sales tax law, and where such person is
9 also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify
10 the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due
11 so that appropriate action may be taken by the taxing entity.

12 [47.] 16. Where property is seized by the director of revenue under the provisions of any
13 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
14 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
15 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in
16 any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity
17 under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the
18 state, and the remainder, if any, shall be applied to all sums due such taxing entity.

19 [48.] 17. If a local sales tax has been in effect for at least one year under the provisions of
20 the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at
21 an election as provided for in the local sales tax law prior to the date such tax is due to expire, the
22 tax so reimposed shall become effective the first day of the first calendar quarter after the director
23 receives a certified copy of the ordinance, order or resolution accompanied by a map clearly
24 showing the boundaries thereof and the results of such election, provided that such ordinance, order
25 or resolution and all necessary accompanying materials are received by the director at least thirty
26 days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as
27 a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.

28 18. If the boundaries of a city in which a sales tax has been imposed shall thereafter be
29 changed or altered, the city clerk shall forward to the director of revenue by United States registered
30 mail or certified mail a certified copy of the ordinance adding or detaching territory from the city
31 within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the
32 ordinance and shall be accompanied by a map of the city clearly showing the territory added or
33 detached from the city boundaries. Upon receipt of the ordinance and map, the tax imposed under
34 the local sales tax law shall be effective in the added territory or abolished in the detached territory
35 on the first day of a calendar quarter after one hundred twenty days' notice to sellers.

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

38 66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600
39 to 66.630 on behalf of any county~~[, less one percent for cost of collection which shall be deposited~~
40 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
41 ~~section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as
42 the "County Sales Tax Trust Fund". ~~[The moneys in the county sales tax trust fund shall not be~~
43 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director of
44 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
45 each county imposing a county sales tax, and the records shall be open to the inspection of officers
46 of the county and the public. Not later than the tenth day of each month, the director of revenue
47 shall distribute all moneys deposited in the trust fund during the preceding month to the county
48 which levied the tax; such funds shall be deposited with the treasurer of the county and all

1 expenditures of funds arising from the county sales tax trust fund shall be by an appropriation act to
2 be enacted by the legislative council of the county, and to the cities, towns and villages located
3 wholly or partly within the county which levied the tax in the manner as set forth in sections 66.600
4 to 66.630.

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

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

38 4. From January 1, 1994, until December 31, 2016, the director of revenue shall distribute
39 to the cities, towns and villages in group A a portion of the taxes based on the location in which the
40 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 in
41 accordance with the formula described in this subsection and in subsection 6. After deducting the
42 distribution to the cities, towns and villages in group A, the director of revenue shall distribute funds
43 in the county sales tax trust fund to the cities, towns and villages and the county in group B as
44 follows: to the county which levied the tax, ten percent multiplied by the percentage of the
45 population of unincorporated county which has been annexed or incorporated since April 1, 1993,
46 multiplied by the total of all sales tax revenues countywide, and a percentage of the remaining
47 distributable revenue equal to the percentage ratio that the population of unincorporated areas of the
48 county bears to the total population of group B; and to each city, town or village in group B located

1 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the
 2 percentage ratio that the population of such city, town or village bears to the total population of
 3 group B; and to each city, town or village located partly within the taxing county, a percentage of
 4 the remaining distributable revenue equal to the percentage ratio that the population of that part of
 5 the city, town or village located within the taxing county bears to the total population of group B.

6 5. (1) From and after January 1, 2017, in each year in which the total revenues from the
 7 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year are less than
 8 or equal to the amount of such revenues which were collected in the calendar year 2014, the director
 9 of revenue shall distribute to the cities, towns, and villages in group A and the cities, towns, and
 10 villages, and the county in group B, the amounts required to be distributed under the formula
 11 described in subsection 4 and in subsection 6 of this section. From and after January 1, 2017, in
 12 each year in which the total revenues from the county sales tax collected under sections 66.600 to
 13 66.630 in the previous calendar year is greater than the amount of such revenues which were
 14 collected in the calendar year 2014, the director of revenue shall distribute to the cities, towns, and
 15 villages in group A a portion of the taxes based on the location in which the sales were deemed
 16 consummated under section 66.630 and subsection 12 of section 32.087, in accordance with the
 17 formula described in this subsection and in subsection 6. After deducting the distribution to the
 18 cities, towns, and villages in group A, the director of revenue shall, subject to the limitation
 19 described in subdivision (2) of this subsection, distribute funds in the county sales tax trust fund to
 20 the cities, towns, and villages, and the county in group B as follows: to the county which levied the
 21 tax, ten percent multiplied by the percentage of the population of unincorporated county which has
 22 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues
 23 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio
 24 that the population of unincorporated areas of the county bears to the total population of group B as
 25 adjusted such that no city, town, or village in group B shall receive a distribution that is less than
 26 fifty percent of the amount of taxes generated within such city, town, or village based on the
 27 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
 28 section 32.087; and to each city, town, or village in group B located wholly within the taxing
 29 county, a percentage of the remaining distributable revenue equal to the percentage ratio that the
 30 population of such city, town, or village bears to the total population of group B, as adjusted such
 31 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of
 32 the amount of taxes generated within such city, town, or village based on the location in which the
 33 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087; and to
 34 each city, town, or village located partly within the taxing county, a percentage of the remaining
 35 distributable revenue equal to the percentage ratio that the population of that part of the city, town,
 36 or village located within the taxing county bears to the total population of group B, as adjusted such
 37 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of
 38 the amount of taxes generated within such city, town, or village based on the location in which the
 39 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087.

40 (2) For purposes of making any adjustment required by this subsection, the director of
 41 revenue shall, prior to any distribution to the county or to each city, town, or village in group B
 42 located wholly or partly within the taxing county, identify each city, town, or village in group B
 43 located wholly or partly within the taxing county that would receive a distribution that is less than
 44 fifty percent of the amount of taxes generated within such city, town, or village based on the
 45 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
 46 section 32.087 if no adjustments were made and calculate the difference between the amount that
 47 the distribution to each such city, town, or village would have been without any adjustment and the
 48 amount that equals fifty percent of the amount of taxes generated within such city, town, or village

1 based on the location in which the sales were deemed consummated under section 66.630 and
2 subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the amount of
3 any adjustment under this subsection as follows:

4 (a) If the aggregate amount of the difference calculated in accordance with this subsection is
5 less than or equal to the aggregate increase in the remaining distributable revenue for the applicable
6 period in the current calendar year over the remaining distributable revenue for the corresponding
7 period in the calendar year 2014, the director of revenue shall deduct the amount of such difference
8 from the remaining distributable revenue and distribute an allocable portion of the amount of such
9 difference to each city, town, or village that would otherwise have received a distribution that is less
10 than fifty percent of the amount of taxes generated within such city, town, or village based on the
11 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
12 section 32.087 if no adjustment were made, such that each such city, town, or village receives a
13 distribution that is equal to fifty percent of the amount of taxes generated within such city, town, or
14 village based on the location in which the sales were deemed consummated under section 66.630
15 and subsection 12 of section 32.087;

16 (b) If, however, the aggregate amount of the difference calculated in accordance with this
17 subsection is greater than the aggregate increase in the remaining distributable revenue for the
18 applicable period in the current calendar year over the remaining distributable revenue for the
19 corresponding period in the calendar year 2014, the director of revenue shall deduct from the
20 remaining distributable revenue an amount equal to the difference between the remaining
21 distributable revenue for the applicable period in the current calendar year and the remaining
22 distributable revenue for the corresponding period in the calendar year 2014 and distribute an
23 allocable portion of the amount of such difference to each city, town, or village that would
24 otherwise have received a distribution that is less than fifty percent of the amount of taxes generated
25 within such city, town, or village based on the location in which the sales were deemed
26 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were
27 made, such that each such city, town, or village receives a distribution that includes an adjustment
28 that is proportionate to the amount of the adjustment that would otherwise have been made if such
29 adjustment were calculated in accordance with paragraph (a) of this subdivision;

30 (c) After determining the amount of the adjustment and making the allocation in accordance
31 with paragraph (a) or (b) of this subdivision, as applicable, the director of revenue shall thereafter
32 distribute the remaining distributable revenue, as adjusted, to the county and to each city, town, or
33 village in group B located wholly or partly within the taxing county in the manner provided in this
34 subsection.

35 (3) For purposes of this subsection, if a city, town, or village is partly in group A and partly
36 in group B, the director of revenue shall calculate fifty percent of the amount of taxes generated
37 within such city, town, or village based on the location in which the sales were deemed
38 consummated under section 66.630 and subsection 12 of section 32.087 by multiplying fifty percent
39 by the amount of all county sales taxes collected by the director of revenue under sections 66.600 to
40 66.630, less one percent for cost of collection, that are generated within such city, town, or village
41 based on the location in which the sales were deemed consummated under section 66.630 and
42 subsection 12 of section 32.087, regardless of whether such taxes are deemed consummated in
43 group A or group B.

44 6. (1) For purposes of administering the distribution formula of subsections 4 and 5 of this
45 section, the revenues arising each year from sales occurring within each group A city, town or
46 village shall be distributed as follows: until such revenues reach the adjusted county average, as
47 hereinafter defined, there shall be distributed to the city, town or village all of such revenues
48 reduced by the percentage which is equal to ten percent multiplied by the percentage of the

1 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
2 and once revenues exceed the adjusted county average, total revenues shall be shared in accordance
3 with the redistribution formula as defined in this subsection.

4 (2) For purposes of this subsection, the "adjusted county average" is the per capita
5 countywide average of all sales tax distributions during the prior calendar year reduced by the
6 percentage which is equal to ten percent multiplied by the percentage of the population of
7 unincorporated county which has been annexed or incorporated after April 1, 1993; the
8 redistribution formula is as follows: during 1994, each group A city, town and village shall receive
9 that portion of the revenues arising from sales occurring within the municipality that remains after
10 deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within
11 the municipality multiplied by the percentage which is the sum of ten percent multiplied by the
12 percentage of the population of unincorporated county which has been annexed or incorporated after
13 April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by the
14 logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales
15 taxes arising from sales within the municipality less the adjusted county average. During 1995,
16 each group A city, town and village shall receive that portion of the revenues arising from sales
17 occurring within the municipality that remains after deducting therefrom an amount equal to the
18 cumulative sales tax revenues arising from sales within the municipality multiplied by the
19 percentage which is the sum of ten percent multiplied by the percentage of the population of
20 unincorporated county which has been annexed or incorporated after April 1, 1993, and the
21 percentage, if greater than zero, equal to the product of seventeen multiplied by the logarithm (to
22 base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising
23 from sales within the municipality less the adjusted county average. From January 1, 1996, until
24 January 1, 2000, each group A city, town and village shall receive that portion of the revenues
25 arising from sales occurring within the municipality that remains after deducting therefrom an
26 amount equal to the cumulative sales tax revenues arising from sales within the municipality
27 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the
28 population of unincorporated county which has been annexed or incorporated after April 1, 1993,
29 and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to
30 base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising
31 from sales within the municipality less the adjusted county average. From and after January 1,
32 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall
33 continue to apply, except that the percentage computed for sales arising within the municipalities
34 shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the
35 adjusted county average, nor less than 12.5 percent for municipalities within which sales tax
36 revenues exceed the adjusted county average by at least twenty-five percent.

37 (3) For purposes of applying the redistribution formula to a municipality which is partly
38 within the county levying the tax, the distribution shall be calculated alternately for the municipality
39 as a whole, except that the factor for annexed portion of the county shall not be applied to the
40 portion of the municipality which is not within the county levying the tax, and for the portion of the
41 municipality within the county levying the tax. Whichever calculation results in the larger
42 distribution to the municipality shall be used.

43 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales
44 taxes as described in section 99.845 arising from economic activities within the area of a
45 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while
46 tax increment financing remains in effect shall be deducted from all calculations of countywide
47 sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in
48 calculating the amounts distributed or distributable to the municipality. Further, any agreement,

contract or covenant entered into prior to July 12, 1990, between a municipality and any other political subdivision which provides for an appropriation of incremental sales tax revenues to the special allocation fund of a tax increment financing project while tax increment financing remains in effect shall continue to be in full force and effect and the sales taxes so appropriated shall be deducted from all calculations of countywide sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in calculating the amounts distributed or distributable to the municipality. In addition, and notwithstanding any other provision of this chapter to the contrary, economic development funds shall be distributed in full to the municipality in which the sales producing them were deemed consummated. Additionally, economic development funds shall be deducted from all calculations of countywide sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the municipality. As used in this subdivision, the term "economic development funds" means the amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations under any agreement authorized by chapter 100, entered into or adopted prior to September 1, 1993, between a municipality and another public body. The cumulative amount of economic development funds allowed under this provision shall not exceed the total amount necessary to amortize the obligations involved.

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

1 such city as a part of its former group shall cease and as a part of its new group shall begin the first
 2 day of July of the year following such notification to the director of revenue. Once a group A city,
 3 town or village becomes a part of group B, such city may not transfer back to group A.

4 8. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of
 5 the municipality shall forward to the director of revenue, by registered mail, a certified copy of the
 6 ordinance adding or detaching territory from the municipality. The ordinance shall reflect the
 7 effective date thereof, and shall be accompanied by a map of the municipality clearly showing the
 8 territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax
 9 imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the
 10 provisions of this section on the effective date of the change of the municipal boundary so that the
 11 proper percentage of group B distributable revenue is allocated to the municipality in proportion to
 12 any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to
 13 the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly
 14 incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated
 15 municipality shall forward to the director of revenue, by registered mail, a certified copy of the
 16 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.
 17 The certified copy of the incorporation election returns shall reflect the effective date of the
 18 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by
 19 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this
 20 section on the effective date of the incorporation.

21 9. The director of revenue may authorize the state treasurer to make refunds from the
 22 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 23 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 24 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
 25 days prior to the effective date of the repeal and the director of revenue may order retention in the
 26 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 the 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 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
 30 the county and close the account of that county. The director of revenue shall notify each county of
 31 each instance of any amount refunded or any check redeemed from receipts due the county.

32 10. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 and
 33 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

34 67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to
 35 67.395 on behalf of any county~~[less one percent for cost of collection which shall be deposited in~~
 36 ~~the state's general revenue fund after payment of premiums for surety bonds as provided in section~~
 37 ~~32.087]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby created, to
 38 be known as the "County Anti-Drug Sales Tax Trust Fund". ~~[The moneys in the county anti-drug~~
 39 ~~sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any~~
 40 ~~funds of the state.]~~ The director of revenue shall keep accurate records of the amount of money in
 41 the trust fund which was collected in each county imposing a sales tax under sections 67.391 to
 42 67.395, and the records shall be open to the inspection of officers of the county and the public. Not
 43 later than the tenth day of each month, the director of revenue shall distribute all moneys deposited
 44 in the trust fund during the preceding month to the county which levied the tax. Such funds shall be
 45 deposited with the county treasurer of each such county, and all expenditures of funds arising from
 46 the county anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the
 47 governing body of each such county.

48 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

1 to be tourism attractions; and

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

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

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

9 ☐ YES

☐ NO

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

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

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

35 6. In the area of each county in which a sales tax has been imposed in the manner provided
36 by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed by the
37 provisions of sections 67.571 to 67.577 to his sale price, and this tax shall be a debt of the purchaser
38 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

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

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

48 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:

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

3 ☐ YES ☐ NO

4
5 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
6 the question, place an "X" in the box opposite "NO". ~~[If a majority of the votes cast on the proposal~~
7 ~~are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar~~
8 ~~year in which the repeal was approved.]~~

9 67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of
10 the first class having a charter form of government and having a population of nine hundred
11 thousand or more may impose an additional countywide sales tax upon approval by a vote of the
12 qualified voters of the county. The proposal may be submitted to the voters by the governing body
13 of the county and shall be submitted to the voters at the next general election upon petitions signed
14 by a number of qualified voters residing in the county equal to at least eight percent of the votes cast
15 in the county in the next preceding gubernatorial election filed with the governing body of the
16 county. The submission shall include the levying of a sales tax at a rate of not to exceed two
17 hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all
18 tangible personal property or taxable services within the county which are also taxable under the
19 provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the
20 manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative
21 distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the
22 voters, then the alternative system of distribution may not be submitted to the voters for at least
23 three years from the date of such voter approval.

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

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

28 ☐ YES ☐ NO

29
30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
31 the proposal, the additional sales tax shall be levied and collected and the proceeds from the
32 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this section.
33 If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal,
34 then the governing body of the county shall have no power to impose the additional sales tax
35 authorized by this section unless and until a proposal for the levy of such tax is submitted to and
36 approved by the voters of the county.

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

40 4. In any county adopting an additional sales tax pursuant to the provisions of this section,
41 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
42 imposed pursuant to this section, less one percent collection cost, shall be distributed first to those
43 municipalities that did not receive during the preceding calendar year ninety-five percent of the
44 amount the municipality would have received by multiplying the population of the municipality by
45 the average per capita sales tax receipt for such county in an amount which will bring each
46 municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts
47 from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of
48 the money received from the sales tax imposed pursuant to this section shall be distributed to all

1 municipalities on the ratio that the population of each municipality bears to the total population of
 2 the county. The average per capita sales tax distribution shall be calculated by dividing the sum of
 3 the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by
 4 the total population of the county. Population of each municipality, of the unincorporated area of
 5 the county, and the total population of the county shall be determined on the basis of the most recent
 6 federal decennial census. For the purposes of this subsection, any city, town, village or the
 7 unincorporated area of the county shall be considered a municipality.

8 5. In any county adopting an additional sales tax pursuant to the provisions of this section
 9 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
 10 imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities,
 11 towns and villages, and the unincorporated areas of the county in group B and to such cities, towns
 12 and villages in group A as necessary so that no city, town, or village in group A receives from the
 13 combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed
 14 pursuant to sections 66.600 to 66.630, less than the per capita amount received by the cities, towns
 15 and villages and the unincorporated area of the county in group B receives from the total proceeds
 16 from both sales taxes.

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

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

27 ☐ YES ☐ NO
 28

29 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
 30 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
 31 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
 32 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the qualified
 33 voters of the county voting thereon are opposed to the proposal, then the governing body of the
 34 county shall have no power to order the proceeds from the sales tax imposed pursuant to the
 35 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
 36 method provided in subsection 2 of section 66.620, unless and until a proposal authorizing such
 37 method of distribution is submitted to and approved by the voters of the county. If the voters
 38 approve the change in the method of distribution of the sales tax proceeds in the manner provided in
 39 this subsection, the county clerk of the county shall notify the director of revenue of the change in
 40 the method of distribution within ten days after adoption of the proposal and shall inform the
 41 director of the effective date of the change in the method of distribution, which shall be on the first
 42 day of the third calendar quarter after the director of revenue receives notice. After the effective
 43 date of the change in the manner of distribution, the director of revenue shall distribute the proceeds
 44 of the sales tax imposed by such county under the provisions of sections 66.600 to 66.630 in the
 45 manner provided in this subsection in lieu of the manner of distribution provided in subsection 2 of
 46 section 66.620. The proceeds of the sales tax imposed under the provisions of sections 66.600 to
 47 66.630 in any county which elects to have the proceeds distributed in the manner provided in this
 48 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;

(2) All moneys received in excess of 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 shall be distributed to all cities, towns and villages and to the county on the basis that the population of each city, town or village, and in the case of the county the basis that the population of the unincorporated area of the county, bears to the total population of the county. The average per capita sales tax distribution shall be calculated by dividing the sum of the remaining amount of the total sales tax revenues by the total population of the county. Population of each city, town or village, 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.

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

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

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

10. 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.

67.582. 1. The governing body of any county, except a county of the first class with a charter form of government with a population of greater than four hundred thousand inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half 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 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

1 section shall be effective unless the governing body of the county submits to the voters of the
 2 county, at a county or state general, primary or special election, a proposal to authorize the
 3 governing body of the county to impose a tax.

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

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

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

10 ☐ YES ☐ NO

11
 12 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
 13 question, place an "X" in the box opposite "No"; or

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

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

22 ☐ YES ☐ NO

23
 24 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
 25 question, place an "X" in the box opposite "No".

26
 27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 28 the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order
 29 and any amendments thereto shall be in effect ~~[on the first day of the second quarter immediately~~
 30 ~~following the election approving the proposal]~~ as provided by section 32.087. If the constitutionally
 31 required percentage of the voters voting thereon are in favor of the proposal submitted pursuant to
 32 subdivision (2) of this subsection, then the ordinance or order and any amendments thereto shall be
 33 in effect ~~[on the first day of the second quarter immediately following the election approving the~~
 34 ~~proposal]~~ as provided by section 32.087. If a proposal receives less than the required majority, then
 35 the governing body of the county shall have no power to impose the sales tax herein authorized
 36 unless and until the governing body of the county shall again have submitted another proposal to
 37 authorize the governing body of the county to impose the sales tax authorized by this section and
 38 such proposal is approved by the required majority of the qualified voters voting thereon. However,
 39 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
 40 months from the date of the last proposal pursuant to this section.

41 3. All revenue received by a county from the tax authorized under the provisions of this
 42 section shall be deposited in a special trust fund and shall be used solely for providing law
 43 enforcement services for such county for so long as the tax shall remain in effect. Revenue placed
 44 in the special trust fund may also be utilized for capital improvement projects for law enforcement
 45 facilities and for the payment of any interest and principal on bonds issued for said capital
 46 improvement projects.

47 4. Once the tax authorized by this section is abolished or is terminated by any means, all
 48 funds remaining in the special trust fund shall be used solely for providing law enforcement services

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

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

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

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

33 67.583. 1. The governing body of any county of the second class with a population of more
 34 than forty thousand but less than sixty thousand and which contains institutions operated by the
 35 department of corrections and by the department of mental health is hereby authorized to impose, by
 36 ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in
 37 such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The
 38 tax authorized by this section shall be in addition to any and all other sales taxes allowed by law;
 39 provided, however, that no ordinance or order imposing a sales tax under the provisions of this
 40 section shall be effective unless the governing body of the county submits to the voters of the
 41 county, at a county or state general, primary or special election, a proposal to authorize the
 42 governing body of the county to impose a tax.

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

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

48 ☐ YES

☐ NO

1
2 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
3 question, place an "X" in the box opposite "No".
4

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

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

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

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

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

44 67.584. 1. The governing body of any county of the first classification with more than one
45 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
46 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to
47 one-half percent on all retail sales made in such county which are subject to taxation pursuant to
48 sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county.

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

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

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

10 ☐ YES ☐ NO

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

14
 15 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 16 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments
 17 thereto shall be in effect ~~[on the first day of the second quarter immediately following the election~~
 18 ~~approving the proposal]~~ as provided by section 32.087. If a proposal receives less than the required
 19 majority, then the governing body of the county shall have no power to impose the sales tax herein
 20 authorized unless and until the governing body of the county shall again have submitted another
 21 proposal to authorize the governing body of the county to impose the sales tax authorized by this
 22 section and such proposal is approved by the required majority of the qualified voters voting
 23 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
 24 sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
 39 any county ~~[, less one percent for cost of collection which shall be deposited in the state's general~~
 40 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall be
 41 deposited in a special trust fund, which is hereby created, to be known as the "County Prosecuting
 42 Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust fund,
 43 pursuant to the deposit ratio in subsection 3 of this section. ~~[The moneys in the trust funds shall not~~
 44 ~~be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director
 45 of revenue shall keep accurate records of the amount of money in the trusts and which was collected
 46 in each county imposing a sales tax pursuant to this section, and the records shall be open to the
 47 inspection of officers of the county and the public. Not later than the tenth day of each month the
 48 director of revenue shall distribute all moneys deposited in the trust funds during the preceding

1 month to the county which levied the tax; such funds shall be deposited with the county treasurer of
 2 each such county, and all expenditures of funds arising from either trust fund shall be by an
 3 appropriation act to be enacted by the governing body of each such county. Expenditures may be
 4 made from the funds for any functions authorized in the ordinance or order adopted by the
 5 governing body submitting the tax to the voters.

6 6. The director of revenue may authorize the state treasurer to make refunds from the
 7 amounts in the trust funds and credited to any county for erroneous payments and overpayments
 8 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 9 county abolishes the tax, the repeal of such tax shall become effective as provided in section 32.087.
 10 The county shall notify the director of revenue of the action at least ninety days before the effective
 11 date of the repeal and the director of revenue may order retention in the appropriate trust fund, for a
 12 period of one year, of two percent of the amount collected after receipt of such notice to cover
 13 possible refunds or overpayments of the tax and to redeem dishonored checks and drafts deposited
 14 to the credit of such accounts. After one year has elapsed after the effective date of abolition of the
 15 tax in such county, the director of revenue shall remit the balance in the account to the county and
 16 close the account of that county established pursuant to this section. The director of revenue shall
 17 notify each county of each instance of any amount refunded or any check redeemed from receipts
 18 due the county.

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

21 67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
 22 67.727 on behalf of any county~~[, less one percent for the cost of collection, which shall be deposited~~
 23 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
 24 ~~section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby
 25 created, to be known as the "County Alternate Sales Tax Trust Fund". The moneys in the county
 26 alternate sales tax trust fund shall not be deemed to be state funds and shall not be commingled with
 27 any funds of the state. The director of revenue shall keep accurate records of the amount of money
 28 in the trust fund which was collected in each county imposing a sales tax under sections 67.700 to
 29 67.727, and the records shall be open to the inspection of officers of each county and the general
 30 public. Not later than the tenth day of each month the director of revenue shall distribute all
 31 moneys deposited in the trust fund during the preceding month by distributing to the county
 32 treasurer, or such other officer as may be designated by the county ordinance or order, of each
 33 county imposing the tax authorized by sections 67.700 to 67.727, the sum, as certified by the
 34 director of revenue, due the county.

35 2. The director of revenue may authorize the state treasurer to make refunds from the
 36 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 37 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 38 county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the director
 39 of revenue of the action at least ninety days prior to the effective date of the repeal, and the repeal
 40 shall be effective as provided by section 32.087. The director of revenue may order retention in the
 41 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 42 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and
 43 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
 44 repeal of the tax authorized by sections 67.700 to 67.727 in such county, the director of revenue
 45 shall authorize the state treasurer to remit the balance in the account to the county and close the
 46 account of that county. The director of revenue shall notify each county of each instance of any
 47 amount refunded or any check redeemed from receipts due the county.

48 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085 ~~[and]~~

1 to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

2 67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
 3 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales
 4 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf of any
 5 county of the first class having a charter form of government and having a population of nine
 6 hundred thousand or more~~], less one percent for cost of collection, which shall be deposited in the~~
 7 ~~state's general revenue fund after payment of premiums for surety bonds as provided in sections~~
 8 ~~67.700 to 67.727,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as
 9 the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". ~~[The moneys in the~~
 10 ~~county-municipal storm water and public works sales tax trust fund shall not be deemed to be state~~
 11 ~~funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall keep
 12 accurate records of the amount of money in the trust fund which was collected in each county and
 13 the records shall be open to the inspection of officers of the county and of the municipalities within
 14 the county and the public. Not later than the tenth day of each month, the director of the department
 15 of revenue shall distribute all moneys deposited in the county-municipal storm water and public
 16 works sales tax trust fund during the preceding month to the county which levied the tax, and the
 17 municipalities which are located wholly or partially within such county as follows:

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

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

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

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

41 3. If the governing body of any municipality located wholly or partially within the county
 42 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed under
 43 section 67.701 within the corporate boundaries of the requesting municipality for the construction,
 44 reconstruction or widening of any road established or to be established pursuant to section 137.558,
 45 the total cost of which exceeds one hundred thousand dollars unless: (a) a public hearing is first
 46 held at a place near such proposed action; and (b) plans and specifications of such proposed action
 47 are prepared and a cost-benefit analysis prepared in accordance with accepted accounting principles
 48 of such proposed action is presented to such public hearing. Such cost-benefit analysis and its work

papers shall be a public document and subject to inspection as provided in chapter 610. The provisions of this subsection shall not apply to proposed projects in unincorporated areas of the 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 amount refunded or any check redeemed from receipts due the county.

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

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to

67.739 on behalf of any county~~], 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust Fund". ~~[The moneys in the county capital improvement bond 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 67.730 to 67.739, and the records shall be open to the inspection of officers of each county 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 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 67.730 to 67.739, the sum, as certified by the director of revenue, due the county.

2. The director of revenue may authorize the state treasurer to make refund 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 repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal or expiration, 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 effective date of repeal or expiration of the tax authorized by sections 67.730 to 67.739 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.

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

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

Shall the County of impose a sales tax of up to one percent for the purpose of funding the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, including the acquisition of land for such purposes?

☐ YES

☐ NO

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

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

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

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

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

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

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

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

37 67.782. 1. Any county of the third class having a population of more than ten thousand and
 38 less than fifteen thousand and any county of the second class having a population of more than fifty-
 39 eight thousand and less than seventy thousand adjacent to such third class county, both counties
 40 making up the same judicial circuit, may jointly impose a sales tax throughout each of their
 41 respective counties for public recreational purposes including the financing, acquisition,
 42 construction, operation and maintenance of recreational projects and programs, but the sales taxes
 43 authorized by this section shall not become effective unless the governing body of each such county
 44 submits to the voters of their respective counties a proposal to authorize the counties to impose the
 45 sales tax.

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

47 Shall the County of impose a sales tax of percent in conjunction with
 48 the county of for the purpose of funding the financing, acquisition, construction,

1 operation and maintenance of recreational projects and programs, including the acquisition of land
2 for such purposes?

3 ☐ YES

4 ☐ NO

5 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in each
6 county are in favor of the proposal, then the tax shall be in effect in both counties. If a majority of
7 the votes cast by the qualified voters voting thereon in either county are opposed to the proposal,
8 then the governing body of neither county shall have power to impose the sales tax authorized by
9 this section unless or until the governing body of the county that has not approved the tax shall
10 again have submitted another proposal to authorize the governing body to impose the tax, and the
11 proposal is approved by a majority of the qualified voters voting thereon in that county.

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

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

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

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

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

48 8. The sales tax imposed pursuant to the provisions of this section shall expire twenty-five

1 years from the effective date thereof unless an extension of the tax is submitted to and approved by
 2 the voters in each county in the manner provided in this section. Each extension of the sales tax
 3 shall be for a period of ten years.

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

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

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

15 67.799. 1. A regional recreational district may, by a majority vote of its board of directors,
 16 impose an annual property tax for the establishment and maintenance of public parks and
 17 recreational facilities and grounds within the boundaries of the regional recreational district not to
 18 exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within
 19 the district, except that no such tax shall become effective unless the board of directors of the
 20 district submits to the voters of the district, at a county or state general, primary or special election,
 21 a proposal to authorize the tax.

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

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

25 ☐ YES

☐ NO

26
 27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 28 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified
 29 voters voting are opposed to the proposal, then the board of directors shall have no power to impose
 30 the tax unless and until the board of directors of the district submits another proposal to authorize
 31 the tax and such proposal is approved by a majority of the qualified voters voting thereon.

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

34 4. (1) A regional recreational district may, by a majority vote of its board of directors,
 35 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
 36 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance of
 37 public parks, recreational facilities and grounds within the boundaries of a regional recreational
 38 district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by
 39 law. No tax pursuant to this subsection shall become effective unless the board of directors submits
 40 to the voters of the district, at a county or state general, primary or special election, a proposal to
 41 authorize the tax, and such tax shall become effective only after the majority of the voters voting on
 42 such tax approve such tax.

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

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

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

5. As used in this section, "qualified voters" or "voters" means any individuals residing within the proposed district who are eligible to be registered voters and who have registered to vote under chapter 115 or, if no individuals eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax 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]~~ Sections 32.085 ~~[and]~~ to 32.087 shall apply. 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?

☐ YES

☐ NO

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

3
 4 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 5 repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which~~
 6 ~~such repeal was approved]~~ as provided by section 32.087. If a majority of the votes cast on the
 7 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
 8 authorized in this section shall remain effective until the question is resubmitted under this section
 9 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 10 question.

11 7. Whenever the governing body of any county that has adopted the sales tax authorized in
 12 this section receives a petition, signed by ten percent of the registered voters of the county voting in
 13 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
 14 section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a
 15 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
 16 repeal, the repeal shall become effective ~~[on December thirty-first of the calendar year in which~~
 17 ~~such repeal was approved]~~ as provided by section 32.087. If a majority of the votes cast on the
 18 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
 19 authorized in this section shall remain effective until the question is resubmitted under this section
 20 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 21 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
 29 remit the balance in the account to the county and close the account of that county. The director
 30 shall notify each county of each instance of any amount refunded or any check redeemed from
 31 receipts 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. Any governing body of a municipality located in a county enumerated in
 38 subdivisions (1) to (26) of this subsection or the governing body of any of the contiguous counties
 39 of the third classification without a township form of government enumerated in subdivisions [(4)]
 40 (27) to [(5)] (31) of this subsection [or] may impose, by ordinance or order, a sales tax on all retail
 41 sales made in such county or municipality which are subject to taxation pursuant to the provisions of
 42 sections 144.010 to 144.525:

43 (1) In any county of the fourth classification acting as a county of the second classification,
 44 having a population of at least forty thousand but less than forty-five thousand with a state
 45 university, and adjoining a county of the first classification with part of a city with a population of
 46 three hundred fifty thousand or more inhabitants; [or]

47 (2) A county of the third classification with a township form of government and with a
 48 population of at least eight thousand but less than eight thousand four hundred inhabitants; [or]

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

1 classification with a population greater than one hundred twenty thousand but less than one hundred
2 fifty thousand; ~~[or]~~

3 ~~[(26) In any county of the fourth classification acting as a county of the second classification,~~
4 ~~having a population of at least forty-eight thousand [or any governing body of a municipality~~
5 ~~located in any of such counties may impose, by ordinance or order, a sales tax on all retail sales~~
6 ~~made in such county or municipality which are subject to taxation pursuant to the provisions of~~
7 ~~sections 144.010 to 144.525:~~

8 ~~———(1)] ;~~

9 ~~[(27) A county with a population of at least four thousand two hundred inhabitants but not~~
10 ~~more than four thousand five hundred inhabitants;~~

11 ~~[(2)] (28) A county with a population of at least four thousand seven hundred inhabitants~~
12 ~~but not more than four thousand nine hundred inhabitants;~~

13 ~~[(3)] (29) A county with a population of at least seven thousand three hundred inhabitants~~
14 ~~but not more than seven thousand six hundred inhabitants;~~

15 ~~[(4)] (30) A county with a population of at least ten thousand one hundred inhabitants but~~
16 ~~not more than ten thousand three hundred inhabitants; [and] or~~

17 ~~[(5)] (31) A county with a population of at least four thousand three hundred inhabitants but~~
18 ~~not more than four thousand five hundred inhabitants.~~

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

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

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

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

31 ☐ YES

☐ NO

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

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

47 6. Once the tax authorized by this section is abolished or is terminated by any means, all
48 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
 8 "Local 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
 12 each county or municipality imposing a sales tax pursuant to this section, and the records shall be
 13 open to 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
 34 or municipality. The director of revenue shall notify each county or municipality of each instance
 35 of 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
 37 shall 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;
- 42 (2) Provision of training for job creation or retention;
- 43 (3) Provision of infrastructure and sites for industrial development or for public
- 44 infrastructure projects; and
- 45 (4) Refurbishing of existing structures and property relating to community development.

46 67.1303. 1. The governing body of any home rule city with more than one hundred fifty-
 47 one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any
 48 home rule city with more than forty-five thousand five hundred but less than forty-five thousand

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

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

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

21 ☐ YES

22 ☐ NO

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

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

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

45 4. All revenue generated by the tax shall be deposited in a special trust fund and shall be
 46 used solely for the designated purposes. If the tax is repealed, all funds remaining in the special
 47 trust fund shall continue to be used solely for the designated purposes. Any funds in the special
 48 trust fund which are not needed for current expenditures may be invested by the governing body in

1 accordance with applicable laws relating to the investment of other city or county funds.

2 5. The director of revenue may authorize the state treasurer to make refunds from the
 3 amounts in the trust fund and credited to any city or county for erroneous payments and
 4 overpayments to the trust fund and may redeem dishonored checks and drafts deposited to the credit
 5 of such counties. If any city or county abolishes the tax authorized under this section, the repeal of
 6 such tax shall become effective December thirty-first of the calendar year in which such
 7 abolishment was approved. Each city or county shall notify the director of revenue at least ninety
 8 days prior to the effective date of the expiration of the sales tax authorized by this section, and the
 9 repeal shall be effective as provided by section 32.087. The director of revenue may order retention
 10 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of
 11 such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks
 12 and drafts deposited to the credit of such accounts. After one year has elapsed after the date of
 13 expiration of the tax authorized by this section in such city or county, the director of revenue shall
 14 remit the balance in the account to the city or county and close the account of that city or county.
 15 The director of revenue shall notify each city or county of each instance of any amount refunded or
 16 any check redeemed from receipts due to the city or county.

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

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

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

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

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

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

48 [6-] 7. The board, subject to approval of the governing body of the city or county, shall

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

9 [7-] 8. The board shall report at least annually to the governing body of the city or county
 10 on the use of the funds provided under this section and on the progress of any plan, project, or
 11 designation adopted under this section.

12 [8-] 9. The governing body of any city or county that has adopted the sales tax authorized
 13 in this section may submit the question of repeal of the tax to the voters on any date available for
 14 elections for the city or county. The ballot of submission shall be in substantially the following
 15 form:

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

18 ☐ YES ☐ NO
 19

20 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 21 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 22 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 23 repeal, then the sales tax authorized in this section shall remain effective until the question is
 24 resubmitted under this section to the qualified voters of the city or county, and the repeal is
 25 approved by a majority of the qualified voters voting on the question.

26 [9-] 10. Whenever the governing body of any city or county that has adopted the sales tax
 27 authorized in this section receives a petition, signed by ten percent of the registered voters of the
 28 city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
 29 imposed under this section, the governing body shall submit to the voters a proposal to repeal the
 30 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in
 31 favor of the repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year~~
 32 ~~in which such repeal was approved]~~ as provided by section 32.087. If a majority of the votes cast
 33 on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
 34 remain effective until the question is resubmitted under this section to the qualified voters and the
 35 repeal is approved by a majority of the qualified voters voting on the question. If the city or county
 36 abolishes the tax, the city or county shall notify the director of revenue of the action at least one
 37 hundred twenty days prior to the effective date of the repeal.

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

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

47 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town,
 48 or village.

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

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

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

☐ 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 following the calendar quarter in which the election was held. 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, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

4. All sales taxes collected by the director of revenue under this section on behalf of any county or municipality ~~[, 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 "Local Option Economic Development Sales Tax Trust Fund".

5. ~~[The moneys in the local option economic development 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 and which was collected in each city or county imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city or county and the public.

6. 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. Such funds shall be deposited with the county treasurer of each such county or the appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising from the local economic development sales tax trust fund shall be in accordance with this section.

7. The director of revenue may authorize the state treasurer to make refunds from the amounts 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 and counties.

8. If any county or municipality 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 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 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 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.

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

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

1 governing body of the city;

2 (c) One member of a five-member board, or two members of a nine-member board, shall be
3 appointed by the governing body of the county in which the city is located.

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

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

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

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

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

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

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

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

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

44 15. Notwithstanding any other provision of law to the contrary, the economic development
45 sales tax imposed under this section when imposed within a special taxing district, including but not
46 limited to a tax increment financing district, neighborhood improvement district, or community
47 improvement district, shall be excluded from the calculation of revenues available to such districts,
48 and no revenues from any sales tax imposed under this section shall be used for the purposes of any

1 such district unless recommended by the economic development tax board established under this
2 section and approved by the governing body imposing the tax.

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

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

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

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

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

29 ☐ YES ☐ NO
30

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

37 19. Whenever the governing body of any city or county that has adopted the sales tax
38 authorized in this section receives a petition, signed by ten percent of the registered voters of the
39 city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
40 imposed under this section, the governing body shall submit to the voters a proposal to repeal the
41 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in
42 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year
43 in which such repeal was approved. If a majority of the votes cast on the question by the qualified
44 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question
45 is resubmitted under this section to the qualified voters and the repeal is approved by a majority of
46 the qualified voters voting on the question.

47 20. If any provision of this section or section 67.1303 or the application thereof to any
48 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, 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]~~ watercraft, electricity, piped natural or artificial gas, or other fuels delivered by the seller. 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, 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.

5. In each district in which a sales and use tax is imposed pursuant to this section, every retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so added such tax shall constitute a part of the purchase 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.

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

~~7.]~~ The penalties provided in sections 144.010 to 144.525 shall apply to violations of this

1 section.

2 [8-] 7. All revenue received by the district from a sales and use tax imposed pursuant to this
3 section which is designated for a specific purpose shall be deposited into a special trust fund and
4 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to
5 this section, all funds remaining in the special trust fund shall continue to be used solely for the
6 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such
7 special trust fund which are not needed for current expenditures may be invested by the board of
8 directors pursuant to applicable laws relating to the investment of other district funds.

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

14 [10-] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and
15 use tax under this section shall be conducted in accordance with the provisions of this section.

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

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

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

34 ☐ YES

35 ☐ NO

36 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
37 the question, then the ordinance or order and any amendments thereto shall be in effect on the first
38 day of the second calendar quarter after the director receives notification of the local sales tax. If a
39 question receives less than the required majority, then the governing authority of the city or county,
40 or city not within a county, shall have no power to impose the sales tax unless and until the
41 governing authority of the city or county, or city not within a county, has submitted another question
42 to authorize the imposition of the sales tax authorized by this section and such question is approved
43 by the required majority of the qualified voters voting thereon. However, in no event shall a
44 question under this section be submitted to the voters sooner than twelve months from the date of
45 the last question under this section.

46 2. After the effective date of any tax imposed under the provisions of this section, the
47 director of revenue shall perform all functions incident to the administration, collection,
48 enforcement, and operation of the tax and the director of revenue shall collect in addition to the

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

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

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

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

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

42 67.1959. 1. The board, by a majority vote, may submit to the residents of such district a tax
 43 of not more than one percent on all retail sales, except sales of ~~[food as defined in section 144.014,~~
 44 ~~sales of]~~ new or used motor vehicles, trailers, boats, or other outboard motors, ~~[all utilities,~~
 45 ~~telephone and wireless services,]~~ and sales of funeral services, made on or after January 1, 2017,
 46 within the district which are subject to taxation pursuant to the provisions of sections 144.010 to
 47 144.525. Upon the written request of the board to the election authority of the county in which a
 48 majority of the area of the district is situated, such election authority shall submit a proposition to

the residents of such district at a municipal or statewide primary or general election, or at a special election called for that purpose. Such election authority shall give legal notice as provided in chapter 115.

2. Such proposition shall be submitted to the voters of the district in substantially the following form at such election:

Shall the Tourism Community Enhancement District impose a sales tax of (insert amount) for the purpose of promoting tourism in the 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 proposed district voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal receives less than the required majority, then the board shall have no power to impose the sales tax authorized pursuant to this section unless and until the board shall again have submitted another proposal to authorize the board to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district.

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

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

1 more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

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

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

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

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

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

16 (3) The name of the proposed district.

17 4. Upon the filing of a petition pursuant to this section, the governing body of any county
18 described in this section may, by resolution, approve the creation of a district. Any resolution to
19 establish such a district shall be adopted by the governing body of each county located within the
20 proposed district, and shall contain the following information:

21 (1) A description of the boundaries of the proposed district;

22 (2) The time and place of a hearing to be held to consider establishment of the proposed
23 district;

24 (3) The proposed sales tax rate to be voted on within the proposed district; and

25 (4) The proposed uses for the revenue generated by the new sales tax.

26 5. Whenever a hearing is held as provided by this section, the governing body of each
27 county located within the proposed district shall:

28 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of
29 general circulation in each county located within the proposed district, with the first publication to
30 occur not more than thirty days before the hearing, and the second publication to occur not more
31 than fifteen days or less than ten days before the hearing;

32 (2) Hear all protests and receive evidence for or against the establishment of the proposed
33 district; and

34 (3) Rule upon all protests, which determinations shall be final.

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

40 (1) The description of the boundaries of the district;

41 (2) A statement that an exhibition center and recreational facility district has been
42 established;

43 (3) The name of the district;

44 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section; and

45 (5) A declaration that the district is a political subdivision of the state.

46 7. A district established pursuant to this section may, at a general, primary, or special
47 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one
48 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".

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

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

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

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

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

(1) To have and use a corporate seal;

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

2 (3) To enter into contracts, franchises, and agreements with any person or entity, public or
3 private, affecting the affairs of the district, including contracts with any municipality, district, or
4 state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for
5 the funding, including without limitation interest rate exchange or swap agreements, planning,
6 development, construction, acquisition, maintenance, or operation of a single exhibition center and
7 recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly
8 designated for public use where the primary use of the facility involves participation in hobbies or
9 athletic activities;

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

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

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

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

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

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

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

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

46 10. There is hereby created the "Exhibition Center and Recreational Facility District Sales
47 Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The
48 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 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 such a proposal to the voters sooner than twelve months from the date of the last extension submitted.

[13-] 14. Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided in this section or more

than ten years after any voter-approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district 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 sales 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 sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

67.2030. 1. The governing authority of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such city which are subject to taxation pursuant to sections 144.010 to 144.525 for the promotion of tourism in such city. 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 authority of the city submits to the qualified voters of the city, at any municipal or state general, primary, or special election, a proposal to authorize the governing authority of the city to impose a tax.

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

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

☐ 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 ~~on the first day of the first calendar quarter immediately following notification to the director of the department~~

of revenue of the election approving the proposal] as provided by section 32.087. If a proposal receives less than the required majority, then the governing authority of the city shall have no power to impose the sales tax unless and until the governing authority of the city has submitted another proposal to authorize the imposition of 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. ~~[On and after the effective date of any tax authorized in this section, the city may adopt one of the two following provisions for the collection and administration of the tax:~~

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

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

~~—— 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter] 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.~~

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

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

☐ 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 such repeal was approved. If the city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least one hundred twenty days prior to the effective date of the repeal.

(2) Once the tax is repealed as provided in this section, all funds remaining in any trust fund or account established to receive revenues generated by the tax shall be used solely for the original stated purpose of the tax. Any funds which are not needed for current expenditures may be invested

1 by the governing authority in accordance with applicable laws relating to the investment of other
2 city funds.

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

12 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or terminates
13 a taxing district, the governing authority of the city shall appoint a person to act as trustee for the
14 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take
15 and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with
16 sufficient security, approved by the governing authority of the city, to the use of the dissolved or
17 terminated district, for the faithful discharge of duties. The trustee shall have and exercise all
18 powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the
19 district, shall pay over to the city treasurer or the equivalent official and take receipt for all
20 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver to the clerk of the
21 governing authority of the city all books, papers, records, and deeds belonging to the dissolved
22 district.

23 ~~[6:]~~ 5. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087
24 shall apply to the tax imposed pursuant to this section.

25 67.2525. 1. Each member of the board of directors shall have the following qualifications:

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

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

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

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

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

1 members of the board of directors.

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

15 6. Successor boards shall be appointed or elected, depending upon the presence or absence
16 of resident registered voters, by the mayor or chairman of a city, town, or village described in this
17 section, or the property owners as set forth above; provided, however, that elections held by the
18 property owners after the initial board is elected shall be certified to the municipal clerk of the city,
19 town, or village where the district is located and the board of directors of the district.

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

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

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

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

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

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

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

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

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

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

47 14. Each director shall devote such time to the duties of the office as the faithful discharge
48 thereof may require and be reimbursed for his or her actual expenditures in the performance of his

1 or her duties on behalf of the district. Directors may be compensated, but such compensation shall
2 not exceed one hundred dollars per month.

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

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

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

8 (3) To enter into contracts, franchises, and agreements with any person or entity, public or
9 private, affecting the affairs of the district, including contracts with any municipality, district, or
10 state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for
11 the funding, including without limitation, interest rate exchange or swap agreements, planning,
12 development, construction, acquisition, maintenance, or operation of a district facility or to assist in
13 such activity;

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

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

17 (6) To collect taxes and other revenues;

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

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

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

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

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

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

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

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

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

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

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

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

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

48 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as

1 current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero
 2 coupon bonds, be issued in such manner, be payable in such place or places and subject to
 3 redemption as such resolution may provide; and

4 (6) May be sold at either public or private sale, at such interest rates, and at such price or
 5 prices as the district shall determine. The provisions of this subsection are applicable to the district
 6 notwithstanding the provisions of 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
 10 notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding
 11 bonds may include amounts necessary to finance any premium, unpaid interest, and costs of
 12 issuance in connection with the refunding bonds. Any such refunding may be effected whether the
 13 bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the
 14 refunding bonds and the application of the proceeds thereof to the payment of the obligations being
 15 refunded or the exchange of the refunding bonds for the obligations being refunded with the consent
 16 of the holders of the obligations being refunded.

17 2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility
 18 of 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,
 20 bonds, or other indebtedness of the district shall state on their face that they are not obligations of
 21 the state 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
 26 the district was formed by the circuit court, the board of directors shall have the power to impose a
 27 sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the
 28 imposing sales tax shall be in accordance with section 67.2520. ~~[The sales tax shall become~~
 29 ~~effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter~~
 30 ~~immediately 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~~
 33 ~~retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a debt~~
 34 ~~of the 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~~
 38 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~
 39 ~~fractions of pennies, the district may establish appropriate brackets which shall be used in the~~
 40 ~~district imposing a 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~~
 42 ~~be deposited in a special trust fund and shall be used solely for the purposes of the district. Any~~
 43 ~~funds in such special trust fund which are not needed for the district's current expenditures may be~~
 44 ~~invested by the district board of directors in accordance with applicable laws relating to the~~
 45 ~~investment of other district funds.~~

46 ~~[7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the~~
 47 ~~receipts from the sale at retail of all tangible personal property or taxable services at retail within the~~
 48 ~~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 district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the subdistricts approving the sales tax.

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

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

~~(2) 6. 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.~~

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

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

~~10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision, 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.

[14-] 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

1 which originally conducted the incorporation of the district, shall conduct the subsequent election.
 2 In subsequent elections the election judges shall certify the election results to the district board of
 3 directors.

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

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

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

16 ☐ YES ☐ NO

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

20 (2) The district board shall not propose the question to abolish the district while there are
 21 outstanding claims or causes of action pending against the district, while the district liabilities
 22 exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent,
 23 in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to
 24 abolish the district to a vote of the entire district, the state auditor shall audit the district to
 25 determine the financial status of the district, and whether the district may be abolished pursuant to
 26 law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city,
 27 town, or village in which the district is located. The procedure shall be the same as in section
 28 67.2520, except that the question shall be determined by the qualified voters of the entire district.
 29 No individual subdistrict may be abolished, except at such time as the district is abolished.

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

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

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

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

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

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

48 (5) The legal existence of the district shall not cease for a period of two years after voter

1 approval of the abolition.

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

4 94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body of
 5 any home rule city with more than one hundred fifty-one thousand five hundred but less than one
 6 hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or
 7 ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under
 8 chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth, one-fourth,
 9 three-eighths, or one-half of one percent, but shall not exceed one-half of one percent, shall not be
 10 imposed for longer than three years, and shall be imposed solely for the purpose of funding the
 11 construction, operation, and maintenance of capital improvements in the city's center city. The
 12 governing body may issue bonds for the funding of such capital improvements, which will be
 13 retired by the revenues received from the sales tax authorized by this section. The order or
 14 ordinance shall not become effective unless the governing body of the city submits to the voters
 15 residing within the city at a state or municipal general, primary, or special election a proposal to
 16 authorize the governing body of the city to impose a tax under this section. The tax authorized in
 17 this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately
 18 from all other charges and taxes.

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

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

24 ☐ YES

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

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

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

1 in such city, the director of revenue shall remit the balance in the account to the city and close the
 2 account of that city. The director of revenue shall notify each city of each instance of any amount
 3 refunded.

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

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

9 ☐ YES

☐ NO

10
 11 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 12 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 13 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 14 repeal, then the sales tax authorized in this section shall remain effective until the question is
 15 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the
 16 qualified voters voting on the question. If the city or county abolishes the tax, the city or county
 17 shall notify the director of revenue of the action at least one hundred twenty days prior to the
 18 effective date of the repeal.

19 6. Whenever the governing body of any city that has adopted the sales tax authorized in this
 20 section receives a petition, signed by ten percent of the registered voters of the city voting in the last
 21 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the
 22 governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of
 23 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
 24 repeal shall become effective on December thirty-first of the calendar year in which such repeal was
 25 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
 26 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this
 27 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 28 on the question.

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

31 94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing
 32 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

33 2. 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
 35 any city adopting such tax, if such property and services are subject to taxation by the state of
 36 Missouri under the provisions of sections 144.010 to 144.525.

37 3. With respect to any tax increment financing plan originally approved by ordinance of the
 38 city council after March 31, 2009, in any home rule city with more than four hundred thousand
 39 inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed
 40 under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is
 41 defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be
 42 subject to allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of
 43 section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to
 44 94.655 for constructing and operating a light-rail transit system shall not be considered economic
 45 activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived
 46 from such tax shall not be subject to allocation under the provisions of subsection 3 of section
 47 99.845 or subsection 4 of section 99.957.

48 ~~[4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be~~

~~changed or altered, the city or county clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655 shall be effective in the added 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 with revenues from the tax authorized by this section, the following language:

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

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

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

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

~~4. [If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city 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, Pages 1-5, Section 144.010, Lines 1-152, by deleting all of said lines and inserting in lieu thereof the following:

"144.010. 1. The following words, terms, and phrases when used in [sections 144.010 to 144.525] this chapter shall have the meanings ascribed to them in this section, except when the

context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Advertising and promotional direct mail", printed material that meets the definition of direct mail, the primary purpose of which is to attract public attention to a product, person, business, or organization or to attempt to sell, popularize, or secure financial support for a product, person, business, or organization. As used in this subdivision, the word "product" means tangible personal property, a product transferred electronically, or a service;

(3) "Agreement", the streamlined sales and use tax agreement, as amended from time to time;

(4) "Air-to-ground radiotelephone service", a radio service, as that term is defined in 47 CFR 22.99, in which common carriers are authorized to offer and provide radio telecommunications service for hire to subscribers in aircraft;

(5) "Alcoholic beverages", beverages that are suitable for human consumption and contain one-half of one percent or more of alcohol by volume;

(6) "Ancillary services", services that are associated with or incidental to the provisions of telecommunications services including, but not limited to, detailed telecommunications billing, directory assistance, vertical service, and voice mail services. Ancillary services shall not include specified digital products, digital audio-visual works, digital audio works, or digital books;

(7) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators, and freezers;

(8) "Bottled water", water that is placed in a safety sealed container or package for human consumption. Bottled water is calorie free and shall not contain sweeteners or other additives except that it may contain:

(a) Antimicrobial agents;

(b) Fluoride;

(c) Carbonation;

(d) Vitamins, minerals, and electrolytes;

(e) Oxygen;

(f) Preservatives; or

(g) Only those flavors, extracts, or essences derived from a spice or fruit.

Bottled water includes water that is delivered to the buyer in a reusable container that is not sold with the water;

(9) "Bundled transaction":

(a) The retail sale of two or more products, except real property and services to real property, where the products are otherwise distinct and identifiable, and the products are sold for one nonitemized price. A bundled transaction shall not include the sale of any products in which the sales price varies or is negotiable based on the selection by the purchaser of the products included in the transaction;

(b) As used in this subdivision, the term "distinct and identifiable products" shall not include:

a. Packaging, such as containers, boxes, sacks, bags, and bottles, or other materials, such as wrapping, labels, tags, and instruction guides, that accompany the retail sale of the products and are incidental or immaterial to the retail sale thereof;

b. A product provided free of charge with the required purchase of another product. A product is provided free of charge if the sales price of the product purchased does not vary

1 depending on the inclusion of the product provided free of charge; or

2 c. Items included in the definition of the term sales price;

3 (c) As used in this subdivision, the term "one nonitemized price" shall not include a price
 4 that is separately identified by product on binding sales or other supporting sales-related
 5 documentation made available to the customer in paper or electronic form including, but not limited
 6 to, an invoice, bill of sale, receipt, contract, service agreement, lease agreement, periodic notice of
 7 rates and services, rate card, or price list; and

8 (d) a. A transaction that otherwise meets the definition of a bundled transaction as defined
 9 in this subdivision shall not constitute a bundled transaction if it is:

10 (i) A retail sale of tangible personal property and a service where the tangible personal
 11 property is essential to the use of the service and is provided exclusively in connection with the
 12 service, and the true object of the transaction is the service;

13 (ii) A retail sale of services where one service is provided that is essential to the use of
 14 receipt of a second service, the first service is provided exclusively in connection with the second
 15 service, and the true object of the transaction is the second service; or

16 (iii) A transaction that includes taxable products and nontaxable products and the sales price
 17 of the taxable products is de minimis;

18 b. "De minimis" means the sales price of the taxable product is ten percent or less of the
 19 total sales price of the bundled products;

20 c. Sellers shall use the sales price of the products to determine if the taxable products are de
 21 minimis; and

22 d. (i) Sellers shall use the full term of a service contract to determine if the taxable products
 23 are de minimis; or

24 (ii) A retail sale of exempt tangible personal property and taxable tangible personal property
 25 if:

26 i. The transaction included food and food ingredients, drugs, durable medical equipment,
 27 mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or medical supplies; and

28 ii. The seller's purchase price or sales price of the taxable tangible personal property is fifty
 29 percent or less of the total sales price of the bundled tangible personal property. Sellers shall not use
 30 a combination of the purchase price and sales price of the tangible personal property if making the
 31 fifty percent determination for a transaction;

32 (10) "Business" includes any activity engaged in by any person, or caused to be engaged in
 33 by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification
 34 of which business is of such character as to be subject to the terms of sections 144.010 to 144.525.
 35 A person is "engaging in business" in this state for purposes of sections 144.010 to 144.525 if such
 36 person "engages in business in this state" or "maintains a place of business in this state" under
 37 section 144.605. The isolated or occasional sale of tangible personal property, service, substance, or
 38 thing, by a person not engaged in such business, does not constitute engaging in business within the
 39 meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such
 40 sales, exclusive of receipts from the sale of tangible personal property by persons which property is
 41 sold in the course of the partial or complete liquidation of a household, farm or nonbusiness
 42 enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision
 43 shall not be construed to make any sale of property which is exempt from sales tax or use tax on
 44 June 1, 1977, subject to that tax thereafter;

45 [(3)] (11) "Calendar quarter", the period of three consecutive calendar months ending on
 46 March thirty-first, June thirtieth, September thirtieth, or December thirty-first;

47 (12) "Call-by-call basis", any method of charging for telecommunications services in which
 48 the price is measured by individual calls;

1 (13) "Candy", a preparation of sugar, honey, or other natural or artificial sweeteners in
 2 combination with chocolate, fruits, nuts, or other ingredients or flavorings in the form of bars,
 3 drops, or pieces. Candy shall not include any preparation containing flour and shall require no
 4 refrigeration;

5 (14) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,
 6 northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive
 7 elk, and captive furbearers held under permit issued by the Missouri department of conservation for
 8 hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested
 9 animal;

10 (15) "Certified automated system" or "CAS", software certified under the streamlined sales
 11 and use tax agreement to calculate the tax imposed by each jurisdiction on a transaction, to
 12 determine the amount of tax to remit to the appropriate state, and to maintain a record of the
 13 transaction;

14 (16) "Certified service provider" or "CSP", an agent certified under the streamlined sales
 15 and use tax agreement to perform all the seller's sales and use tax functions, other than the seller's
 16 obligation to remit tax on its own purchases;

17 (17) "Clothing":

18 (a) All human wearing apparel suitable for general use;

19 (b) Clothing shall include:

20 a. Aprons, household and shop;

21 b. Athletic supporters;

22 c. Baby receiving blankets;

23 d. Bathing suits and caps;

24 e. Beach capes and coats;

25 f. Belts and suspenders;

26 g. Boots;

27 h. Coats and jackets;

28 i. Costumes;

29 j. Diapers, children and adult, including disposable diapers;

30 k. Ear muffs;

31 l. Footlets;

32 m. Formal wear;

33 n. Garters and garter belts;

34 o. Girdles;

35 p. Gloves and mittens for general use;

36 q. Hats and caps;

37 r. Hosiery;

38 s. Insoles for shoes;

39 t. Lab coats;

40 u. Neckties;

41 v. Overshoes;

42 w. Pantyhose;

43 x. Rainwear;

44 y. Rubber pants;

45 z. Sandals;

46 aa. Scarves;

47 bb. Shoes and shoe laces;

48 cc. Slippers;

- 1 dd. Sneakers;
 2 ee. Socks and stockings;
 3 ff. Steel-toed shoes;
 4 gg. Underwear;
 5 hh. Uniforms, athletic and nonathletic; and
 6 ii. Wedding apparel; and
 7 (c) Clothing shall not include:
 8 a. Belt buckles sold separately;
 9 b. Costume masks sold separately;
 10 c. Patches and emblems sold separately;
 11 d. Sewing equipment and supplies including, but not limited to, knitting needles, patterns,
 12 pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; or
 13 e. Sewing materials that become part of clothing including, but not limited to, buttons,
 14 fabric, lace, thread, yarn, and zippers;
 15 (18) "Clothing accessories and equipment", incidental items worn on the person or in
 16 conjunction with clothing. Clothing accessories and equipment is mutually exclusive of clothing,
 17 sport or recreational equipment, and protective equipment;
 18 (19) "Coin-operated telephone service", a telecommunications service paid for by inserting
 19 money into a telephone accepting direct deposits of money to operate;
 20 (20) "Communications channel", a physical or virtual path of communications over which
 21 signals are transmitted between or among customer channel termination points;
 22 (21) "Computer", an electronic device that accepts information in digital or similar form and
 23 manipulates it for a result based on a sequence of instructions;
 24 (22) "Computer software", a set of coded instructions designed to cause a computer or
 25 automatic data processing equipment to perform a task. Computer software shall not include
 26 specified digital products, digital audio-visual works, digital audio works, or digital books;
 27 (23) "Conference bridging service", an ancillary service that links two or more participants
 28 of an audio or video conference call and may include the provision of a telephone number.
 29 Conference bridging service shall not include the telecommunications services used to reach the
 30 conference bridge;
 31 (24) "Customer", the person or entity that contracts with the seller of telecommunications
 32 services. If the end user of the telecommunications service is not the contracting party, the end user
 33 of the telecommunications service is the customer of the telecommunications service, but this
 34 definition only applies to the purpose of sourcing sales of telecommunications services under
 35 section 144.043. Customer shall not include a reseller of telecommunications service or, for mobile
 36 telecommunications, service of a serving carrier under an agreement to serve the customer outside
 37 the home service provider's licensed service area;
 38 (25) "Customer channel termination point", the location where the customer either inputs or
 39 receives the communication;
 40 (26) "Delivered electronically", delivered to the purchaser by means other than tangible
 41 storage media;
 42 (27) "Delivery charges", charges by the seller of personal property or services for
 43 preparation and delivery to a location designated by the purchaser of personal property or services
 44 including, but not limited to, transportation, shipping, postage, handling, crating, and packing;
 45 (28) "Detailed telecommunications billing service", an ancillary service of separately stated
 46 information pertaining to individual calls on a customer's billing statement;
 47 (29) "Dietary supplement", any product, other than tobacco, intended to supplement the diet
 48 that contains one or more of the following dietary ingredients: a vitamin, a mineral, an herb or other

botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake, or a concentrate, metabolite, constituent, extract, or combination of any ingredient described above; that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form or, if not intended for ingestion in such a form, is not represented as a conventional food and is not represented for use as a sole item of a meal or of the diet; and that is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required under 21 CFR Section 101.36;

(30) "Digital audio works", works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones;

(31) "Digital audio-visual works", a series of related images that if shown in succession impart an impression of motion, together with accompanying sounds if any;

(32) "Digital books", works that are generally recognized in the ordinary and usual sense as books;

(33) "Direct mail", printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser if the cost of the items are not billed directly to the recipients. Direct mail shall include tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail shall not include multiple items of printed material delivered to a single address;

(34) "Directory assistance", an ancillary service of providing telephone number information or address information;

(35) "Drug", a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food and food ingredients, dietary supplements, alcoholic beverages, or grooming and hygiene products;

(a) Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, official National Formulary, or a supplement to any of them;

(b) Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease;
or

(c) Intended to affect the structure or any function of the body.

Drug shall include insulin and medical oxygen;

(36) "Durable medical equipment", equipment, including repair and replacement parts for same, excluding mobility enhancing equipment. Durable medical equipment:

(a) Can withstand repeated use;

(b) Is primarily and customarily used to serve a medical purpose;

(c) Generally is not useful to a person in the absence of illness or injury;

(d) Is not worn in or on the body;

(e) Is for home use;

(f) Is within the classification of devices eligible for MO HealthNet and Medicare reimbursement; and

(g) Shall not include:

a. Kidney dialysis equipment not worn in or on the body, including repair and replacement parts; and

b. Enteral feeding systems not worn in or on the body, including repair and replacement parts.

As used in this subdivision, repair and replacement parts shall include all components or attachments used in conjunction with the durable medical equipment;

1 (37) "Electronic", relating to technology having electrical, digital, magnetic, wireless,
2 optical, electromagnetic, or similar capabilities;

3 (38) "End user", the person who utilizes the telecommunication service. In case of an
4 entity, "end user" means the individual who utilizes the service on behalf of the entity;

5 (39) "Energy star qualified product", a product that meets the energy efficient guidelines set
6 by the United States Environmental Protection Agency and the United States Department of Energy
7 and that is authorized to carry the Energy Star label. Covered products are those listed at
8 www.energystar.gov or a successor address;

9 (40) "Engages in business activities within this state" includes:

10 (a) Maintaining or having a franchisee or licensee operating under the seller's trade name in
11 this state if the franchisee or licensee is required to collect sales tax under sections 144.010 to
12 144.525; or

13 (b) Soliciting sales or taking orders by sales agents or traveling representatives; or

14 (c) A vendor is presumed to engage in business activities within this state if any person,
15 other than a common carrier acting in its capacity as such, that has substantial nexus with this state:

16 a. Sells a similar line of products as the vendor and does so under the same or a similar
17 business name;

18 b. Maintains an office, distribution facility, warehouse, storage place, or similar place of
19 business in the state to facilitate the delivery of property or services sold by the vendor to the
20 vendor's customers;

21 c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers
22 within the state;

23 d. Facilitates the vendor's delivery of property to customers in the state by allowing the
24 vendor's customers to pick up property sold by the vendor at an office, distribution facility,
25 warehouse, storage place, or similar place of business maintained by the person in the state; or

26 e. Conducts any other activities in the state that are significantly associated with the
27 vendor's ability to establish and maintain a market in the state for the sales; and

28 (d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's
29 activities in the state are not significantly associated with the vendor's ability to establish or
30 maintain a market in this state for the vendor's sales; and

31 (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business
32 activities within this state if the vendor enters into an agreement with one or more residents of this
33 state under which the resident, for a commission or other consideration, directly or indirectly refers
34 potential customers, whether by a link on an internet website, an in-person oral presentation,
35 telemarketing, or otherwise, to the vendor if the cumulative gross receipts from sales by the vendor
36 to customers in the state who are referred to the vendor by all residents with this type of an
37 agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months;
38 and

39 (f) The presumption in paragraph (e) may be rebutted by submitting proof that the residents
40 with whom the vendor has an agreement did not engage in any activity within the state that was
41 significantly associated with the vendor's ability to establish or maintain the vendor's market in the
42 state during the preceding twelve months. Such proof may consist of sworn written statements from
43 all of the residents with whom the vendor has an agreement stating that they did not engage in any
44 solicitation in the state on behalf of the vendor during the preceding year, provided that such
45 statements were provided and obtained in good faith;

46 (41) "Food and food ingredients", substances, whether in liquid, concentrated, solid, frozen,
47 dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for
48 their taste or nutritional value. Food and food ingredients shall not include alcoholic beverages,

1 tobacco, or dietary supplements;

2 (42) "Food sold through vending machines", food dispensed from a machine or other
 3 mechanical device that accepts payment;

4 (43) "Grooming and hygiene products", soaps and cleaning solutions, shampoo, toothpaste,
 5 mouthwash, antiperspirants, and suntan lotions and screens, regardless of whether the items meet
 6 the definition of over-the-counter-drugs;

7 [(4)] (44) "Gross receipts"[-] or "sales price":

8 (a) Except as provided in section 144.012, [means the total amount of the sale price of the
 9 sales at retail including any services other than charges incident to the extension of credit that are a
 10 part of such sales made by the businesses herein referred to, capable of being valued in money,
 11 whether received in money or otherwise; except that, the term "gross receipts" shall not include the
 12 sale price of property returned by customers when the full sale price thereof is refunded either in
 13 cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross
 14 receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes
 15 of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed
 16 to be the amount received. It shall also include the lease or rental consideration where the right to
 17 continuous possession or use of any article of tangible personal property is granted under a lease or
 18 contract and such transfer of possession would be taxable if outright sale were made and, in such
 19 cases, the same shall be taxable as if outright sale were made and considered as a sale of such
 20 article, and the tax shall be computed and paid by the lessee upon the rentals paid;

21 ———(5)] applies to the measure subject to sales tax and means the total amount of consideration,
 22 including cash, credit, property, and services, for which personal property or services are sold,
 23 leased, or rented and is valued in money, whether received in money or otherwise, without any
 24 deduction for the following:

25 a. The seller's cost of the property sold;

26 b. The cost of materials used, labor or service cost, interest, losses, all costs of
 27 transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

28 c. Charges by the seller for any services necessary to complete the sale, other than delivery
 29 and installation charges;

30 d. Delivery charges; and

31 e. Credit for any trade-in;

32 (b) The term shall not include:

33 a. Discounts, including cash, term, or coupons that are not reimbursed by a third party and
 34 that are allowed by a seller and taken by a purchaser on a sale;

35 b. Interest, financing, and carrying charges from credit extended on the sale of personal
 36 property or services if the amount is separately stated on the invoice, bill of sale, or similar
 37 document given to the purchaser;

38 c. Any taxes legally imposed directly on the consumer that are separately stated on the
 39 invoice, bill of sale, or similar document given to the purchaser; and

40 d. Usual and customer delivery charges that are stated separately from the sale price; and

41 (c) Shall include consideration received by the seller from third parties if:

42 a. The seller actually receives consideration from a party other than the purchaser, and the
 43 consideration is directly related to a price reduction or discount on the sale;

44 b. The seller has an obligation to pass the price reduction or discount through to the
 45 purchaser;

46 c. The amount of the consideration attributable to the sale is fixed and determinable by the
 47 seller at the time of the sale of the item to the purchaser; and

48 d. One of the following criteria is met:

1 (i) The purchaser presents a coupon, certificate, or other documentation to the seller to
 2 claim a price reduction or discount where the coupon, certificate, or documentation is authorized,
 3 distributed, or granted by a third party with the understanding that the third party will reimburse any
 4 seller to whom the coupon, certificate, or documentation is presented;

5 (ii) The purchaser identifies himself or herself to the seller as a member of a group or
 6 organization entitled to a price reduction or discount. A preferred customer card that is available to
 7 any patron shall not constitute membership in such a group; or

8 (iii) The price reduction or discount is identified as a third-party price reduction or discount
 9 on the invoice received by the purchaser or on a coupon, certificate, or other documentation
 10 presented by the purchaser;

11 (45) "Home service provider", the same as such term is defined under the Mobile
 12 Telecommunications Sourcing Act, Section 124(5) of P.L. 106-252;

13 (46) "Instructional class", includes any class, lesson, or instruction intended or used for
 14 teaching;

15 (47) "Lease or rental":

16 (a) Any transfer of possession or control of tangible personal property for a fixed or
 17 indeterminate term for consideration. A lease or rental may include future options to purchase or
 18 extend;

19 (b) Lease or rental shall not include:

20 a. A transfer of possession or control of property under a security agreement or deferred
 21 payment plan that requires the transfer of title upon completion of the required payments;

22 b. A transfer of possession or control of property under an agreement that requires the
 23 transfer of title upon completion of required payments if the payment of an option price does not
 24 exceed the greater of one hundred dollars or one percent of the total required payments; or

25 c. Providing tangible personal property along with an operator for a fixed or indeterminate
 26 period of time, provided that the operator is necessary for the equipment to perform as designed and
 27 that the operator does more than maintain, inspect, or set up the tangible personal property; and

28 (c) Lease or rental includes agreements covering motor vehicles and trailers if the amount of
 29 consideration may be increased or decreased by reference to the amount realized upon sale or
 30 disposition of the property as defined in 26 U.S.C. Section 7701(h)(1), as amended;

31 (48) "Light aircraft", a light airplane that seats no more than four persons, with a gross
 32 weight of three thousand pounds or less, that is primarily used for recreational flying or flight
 33 training;

34 (49) "Light aircraft kit", factory manufactured light aircraft parts and components, including
 35 engine, propeller, instruments, wheels, brakes, and air frame parts, that make up a complete aircraft
 36 kit or partial kit designed to be assembled into a light aircraft and then operated by a qualified light
 37 aircraft purchaser for recreational and educational purposes;

38 (50) "Light aircraft parts and components", manufactured light aircraft parts, including air
 39 frame and engine parts, that are required by the qualified light aircraft purchaser to complete a light
 40 aircraft kit, or spare or replacement parts for an already completed light aircraft;

41 ~~[(6)]~~ (51) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to,
 42 ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk
 43 documented as obtained from a legal source and not from the wild, goats, horses, other equine, or
 44 rabbits raised in confinement for human consumption;

45 ~~[(7)]~~ (52) "Load and leave", delivery to the purchaser by use of a tangible storage media if
 46 the tangible storage media is not physically transferred to the purchaser;

47 (53) "Maintains a place of business in this state", includes maintaining, occupying, or using,
 48 permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever

name called, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business;

(54) "Mobile telecommunications service", the same as such term is defined under the Mobile Telecommunications Sourcing Act, Section 124(7) of P.L. 106-252;

(55) "Mobility enhancing equipment", equipment, including repair and replacement parts to the same, that:

(a) Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle;

(b) Is not generally used by persons with normal mobility; and

(c) Is within the classification of devices eligible for MO HealthNet and Medicare reimbursement.

Mobility enhancing equipment shall not include durable medical equipment or any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer;

(56) "Model 1 seller", a seller registered under the agreement that has selected a certified service provider as its agent to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases;

(57) "Model 2 seller", a seller that has selected a certified automated system (CAS) to perform part of its sales and use tax functions, but retains responsibility for remitting the tax;

(58) "Model 3 seller", a seller registered under the agreement that has sales in at least five member states, has total annual sales revenue of at least five hundred million dollars, has a proprietary system that calculates the amount of tax due each jurisdiction, and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this subdivision, a seller shall include an affiliated group of sellers using the same proprietary system;

(59) "Model 4 seller", a seller that is registered under the agreement and is not a model 1 seller, a model 2 seller, or a model 3 seller;

(60) "Motor vehicle leasing company" [shall be] , a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

[(8)] (61) "Other direct mail", any direct mail that is not advertising and promotional direct mail regardless of whether advertising and promotional direct mail is included in the same mailing. Other direct mail includes, but is not limited to:

(a) Transactional direct mail that contains personal information specific to the one addressee including, but not limited to, invoices, bills, statements of account, and payroll advices;

(b) Any legally required mailings including, but not limited to, privacy notices, tax reports, and stockholder reports; and

(c) Other nonpromotional direct mail delivered to existing or former shareholders, customers, employees, or agents including, but not limited to, newsletters and informational pieces.

Other direct mail shall not include the development of billing information or the provision of any data processing service that is more than incidental;

(62) "Over-the-counter-drug", a drug, excluding grooming and hygiene products, that contains a label that identifies the product as a drug as required by 21 CFR Section 201.66 and includes:

(a) A drug facts panel; or

1 (b) A statement of the active ingredients with a list of those ingredients contained in the
 2 compound, substance, or preparation;

3 (63) "Person" includes any individual, firm, copartnership, joint adventure, association,
 4 corporation, municipal or private, and whether organized for profit or not, state, county, political
 5 subdivision, state department, commission, board, bureau or agency, [except the state transportation
 6 department,] estate, trust, business trust, receiver or trustee appointed by the state or federal court,
 7 syndicate, [or] any other group or combination acting as a unit, or any other legal entity, and the
 8 plural as well as the singular number;

9 [(9)] (64) "Place of primary use", the street address representative of where the customer's
 10 use of the telecommunications service primarily occurs, which shall be the residential street address
 11 or the primary business street address of the customer. In the case of mobile telecommunications
 12 services, place of primary use shall be within the licensed service area of the home service provider;

13 (65) "Post-paid calling service", the telecommunications service obtained by making a
 14 payment on a call-by-call basis either through the use of a credit card or payment mechanism such
 15 as a bank card, travel card, credit card, or debit card or by charge made to a telephone number that
 16 is not associated with the origination or termination of the telecommunications service. A post-paid
 17 calling service includes a telecommunications service, except a prepaid wireless calling service, that
 18 would be a prepaid calling service except it is not exclusively a telecommunications service;

19 (66) "Prepaid calling service", the right to access exclusive telecommunications services that
 20 is paid for in advance, that enables the origination of calls using an access number or authorization
 21 code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of
 22 which the number declines with use in a known amount;

23 (67) "Prepaid wireless calling service", a telecommunications service that provides the right
 24 to utilize mobile wireless services as well as other nontelecommunications services, including the
 25 download of digital products delivered electronically and content and ancillary services, that is paid
 26 for in advance, and that is sold in predetermined units or dollars of which the number declines with
 27 use in a known amount;

28 (68) "Prepared food", food sold in a heated state or heated by the seller; two or more food
 29 ingredients mixed or combined by the seller for sale as a single item; or food sold with eating
 30 utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or
 31 straws. A plate shall not include a container or packaging used to transport the food. Prepared food
 32 shall not include food that is only cut, repackaged, or pasteurized by the seller or eggs, fish, meat,
 33 poultry, or foods containing these raw animal foods requiring cooking by the consumer as
 34 recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of the Food Code so
 35 as to prevent foodborne illnesses;

36 (69) "Prescription", an order, formula, or recipe issued in any form of oral, written,
 37 electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of
 38 the state;

39 (70) "Prewritten computer software", computer software, including prewritten upgrades,
 40 that is not designed and developed by the author or other creator to the specifications of a specific
 41 purchaser. The combining of two or more prewritten computer software programs or prewritten
 42 portions thereof shall not cause the combination to be other than prewritten computer software.
 43 Prewritten computer software shall include software designed and developed by the author or other
 44 creator to the specifications of a specific purchaser if it is sold to a person other than the specific
 45 purchaser. If a person modifies or enhances computer software of which the person is not the author
 46 or creator, the person shall be deemed to be the author or creator only of such person's modifications
 47 or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or
 48 enhanced to any degree, if such modification or enhancement is designed and developed to the

1 specifications of a specific purchaser, remains prewritten computer software, provided that, if there
 2 is a reasonable, separately stated charge or an invoice or other statement of the price given to the
 3 purchaser, then such modification or enhancement shall not constitute prewritten computer software;

4 (71) "Private communication service", a telecommunications service that entitles the
 5 customer to exclusive or priority use of a communications channel or group of channels between or
 6 among termination points, regardless of the manner in which such channel or channels are
 7 connected, and includes switching capacity, extension lines, stations, and any other associated
 8 services that are provided in connection with the use of such channel or channels;

9 (72) "Product-based exemption", an exemption based on the description of the product and
 10 not based on who purchases the product or how the purchaser intends to use the product;

11 (73) "Product which is intended to be sold ultimately for final use or consumption", tangible
 12 personal property or any service that is subject to state or local sales or use taxes or any tax that is
 13 substantially equivalent to these taxes in this state or any other state;

14 (74) "Prosthetic device", a replacement, corrective, or supportive device, including repair
 15 and replacement parts for the same, worn on or in the body to artificially replace a missing portion
 16 of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed
 17 portion of the body. The term "prosthetic device" shall not include corrective eyeglasses or contact
 18 lenses and shall be limited to the classification of devices eligible for MO HealthNet and Medicare
 19 reimbursement;

20 (75) "Protective equipment", items for human wear and designed as protection of the wearer
 21 against injury or disease or as protection against damage or injury of other persons or property but
 22 not suitable for general use. Protective equipment is mutually exclusive of clothing, clothing
 23 accessories or equipment, and sport or recreational equipment;

24 (76) "Purchase", the acquisition of the ownership of or title to tangible personal property
 25 through a sale, as defined herein, for the purpose of storage, use, or consumption in this state;

26 (77) "Purchase price", applies to the measure subject to use tax and has the same meaning as
 27 sales price;

28 (78) "Purchaser" [means] , a person [who purchases tangible] to whom a sale of personal
 29 property is made or to whom [are rendered services, receipts from which are taxable under sections
 30 144.010 to 144.525] a service is furnished;

31 [(40)] (79) "Qualified light aircraft purchaser", a purchaser of a light aircraft, light aircraft
 32 kit, or light aircraft parts or components who is a nonresident of this state; who will transport the
 33 light aircraft, light aircraft kit, or light aircraft parts or components outside this state within ten days
 34 after the date of purchase; and who will register any light aircraft so purchased in another state or
 35 country. Such purchaser shall not base such aircraft in this state, and such purchaser shall not be a
 36 resident of the state unless such purchaser has paid sales or use tax on such aircraft in another state;

37 (80) "Receive" or "receipt", taking possession of tangible personal property, making first
 38 use of services, or taking possession or making first use of digital goods, whichever comes first.
 39 Receive or receipt shall not include possession by a shipping company on behalf of the purchaser;

40 (81) "Registered under the agreement", registration by a seller with the member states under
 41 the central registration system provided in article IV of the agreement;

42 (82) "Research or experimentation activities" are the development of an experimental or
 43 pilot model, plant process, formula, invention or similar property, and the improvement of existing
 44 property of such type. Research or experimentation activities do not include activities such as
 45 ordinary testing or inspection of materials or products for quality control, efficiency surveys,
 46 advertising promotions or research in connection with literary, historical or similar projects;

47 [(11)] "Sale" or "sales" includes installment and credit sales, and the exchange of properties
 48 as well as the sale thereof for money, every closed transaction constituting a sale, and means any

transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the substances, things and services herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

———(12)] (83) "Sale at retail" [means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property] or "retail sale", any sale, lease, or rental for any purpose other than for resale, sublease, or subrent. Purchases of tangible personal property made by duly licensed physicians, dentists, optometrists, and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale. Where necessary to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

(a) Sales of admission tickets, cash admissions, charges and fees to or in places of amusement, entertainment and recreation, games and athletic events, except amounts paid for any instructional class;

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public; and

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(84) "School art supply":

(a) An item commonly used by a student in a course of study for artwork. The term is mutually exclusive of the terms school supply, school instructional material, and school computer supply; and

(b) The following is an all-inclusive list:

a. Clay and glazes;

b. Paints: acrylic, tempera, and oil;

c. Paintbrushes for artwork;

d. Sketch and drawing pads; and

e. Watercolors;

1 (85) "School computer supply":

2 (a) An item commonly used by a student in a course of study in which a computer is used.
 3 The term is mutually exclusive of the terms school supply, school art supply, and school
 4 instructional material; and

5 (b) The following is an all-inclusive list:

6 a. Computer storage media, diskettes, and compact disks;

7 b. Handheld electronic schedulers, except devices that are cellular phones;

8 c. Personal digital assistants, except devices that are cellular phones; and

9 d. Computer printers and printer supplies for computers, printer paper, and printer ink;

10 (86) "School instructional material":

11 (a) Written material commonly used by a student in a course of study as a reference and to
 12 learn the subject being taught. The term is mutually exclusive of the terms school supply, school art
 13 supply, and school computer supply; and

14 (b) The following is an all-inclusive list:

15 a. Reference books;

16 b. Reference maps and globes;

17 c. Textbooks; and

18 d. Workbooks;

19 (87) "School supply":

20 (a) An item commonly used by a student in a course of study. The term is mutually
 21 exclusive of the terms school art supply, school instructional material, and school computer supply;
 22 and

23 (b) The following is an all-inclusive list:

24 a. Binders;

25 b. Book bags;

26 c. Calculators;

27 d. Cellophane tape;

28 e. Blackboard chalk;

29 f. Compasses;

30 g. Composition books;

31 h. Crayons;

32 i. Erasers;

33 j. Folders: expandable, pocket, plastic, and manila;

34 k. Glue, paste, and paste sticks;

35 l. Highlighters;

36 m. Index cards;

37 n. Index card boxes;

38 o. Legal pads;

39 p. Lunch boxes;

40 q. Markers;

41 r. Notebooks;

42 s. Paper: loose leaf, notebook paper, copy paper, graph paper, tracing paper, manila paper,
 43 colored paper, poster board, and construction paper;

44 t. Pencil boxes and other school supply boxes;

45 u. Pencil sharpeners;

46 v. Pencils;

47 w. Pens;

48 x. Protractors;

1 y. Rulers;

2 z. Scissors; and

3 aa. Writing tablets;

4 ~~[(13)]~~ (88) "Seller" ~~[means]~~ , a person ~~[selling or furnishing tangible]~~ making sales, leases,
5 or rentals of personal property or ~~[rendering services, on the receipts from which a tax is imposed~~
6 ~~pursuant to section 144.020]~~ services;

7 (89) "Selling agent", every person acting as a representative of a principal if such principal
8 is not registered with the director of revenue of the state of Missouri for the collection of the taxes
9 imposed under this chapter and who receives compensation by reason of the sale of tangible
10 personal property of the principal if such property is to be stored, used, or consumed in this state;

11 (90) "Service address":

12 (a) The location of the telecommunications equipment to which a customer's call is charged
13 and from which the call originates or terminates, regardless of where the call is billed or paid;

14 (b) If the location in paragraph (a) of this subdivision is not known, "service address" means
15 the origination point of the signal of the telecommunications services first identified by either the
16 seller's telecommunications system or by information received by the seller from its service provider
17 if the system used to transport such signals is not that of the seller; and

18 (c) If the location in paragraphs (a) and (b) of this subdivision is not known, the service
19 address shall be the location of the customer's place of primary use;

20 (91) "Specified digital products", electronically transferred digital audio-visual works,
21 digital audio works, and digital books;

22 (92) "Sport or recreational equipment", items designed for human use and worn in
23 conjunction with an athletic or recreational activity that are not suitable for general use. Sport or
24 recreational equipment is mutually exclusive of clothing, clothing accessories or equipment, and
25 protective equipment;

26 (93) "State", any state of the United States, the District of Columbia, and the
27 Commonwealth of Puerto Rico;

28 (94) "Storage", any keeping or retention in this state of tangible personal property purchased
29 from a vendor, except property for sale or property that is temporarily kept or retained in this state
30 for subsequent use outside the state;

31 (95) "Tangible personal property", personal property that can be seen, weighed, measured,
32 felt, or touched, or that is in any other manner perceptible to the senses. Tangible personal property
33 shall include electricity, water, gas, steam, and prewritten computer software. Tangible personal
34 property shall not include specified digital products, digital audio-visual works, digital audio works,
35 or digital books;

36 ~~[(14) The noun]~~ (96) "Tax" ~~[means]~~ , either the tax payable by the purchaser of a
37 commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such
38 commodities or services during the period for which he or she is required to report his or her
39 collections, as the context may require;

40 (97) "Taxpayer", any person remitting the tax or who should remit the tax levied by this
41 chapter;

42 (98) "Telecommunications nonrecurring charges", an amount billed for the installation,
43 connection, change, or initiation of telecommunications service received by the customer;

44 ~~[(15)]~~ (99) "Telecommunications service" ~~[for the purpose of this chapter, the transmission~~
45 of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar
46 means. As used in this definition, "information" means knowledge or intelligence represented by
47 any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications
48 service does not include the following if such services are separately stated on the customer's bill or

on records of the seller maintained in the ordinary course of business:

- (a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;
- (b) Answering services and one-way paging services;
- (c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or
- (d) Cable or satellite television or music services; and
- (16) "Product which is intended to be sold ultimately for final use or consumption" means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.] :

(a) The electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point or between or among points;

(b) Telecommunications service shall include such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the Federal Communications Commission as enhanced or value added;

(c) Telecommunications service shall include air-to-ground radiotelephone service, mobile telecommunications service, post-paid calling service, prepaid calling service, prepaid wireless calling service, and private communication service; and

(d) Telecommunications service shall not include:

a. Data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser if such purchaser's primary purpose for the underlying transaction is the processed data or information;

b. Installation or maintenance of wiring or equipment on a customer's premises;

c. Tangible personal property;

d. Advertising including, but not limited to, directory advertising;

e. Billing and collection services provided to third parties;

f. Internet access service;

g. Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance, and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service, as defined in 47 U.S.C. Section 522(6), and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 CFR 20.3;

h. Ancillary services; or

i. Digital products delivered electronically including, but not limited to, software, music, video, reading materials, or ring tones;

(100) "Transportation equipment", any of the following:

(a) Locomotives and railcars that are utilized for the carriage of persons or property in interstate commerce;

(b) Trucks and truck-tractors with a gross vehicle weight rating of ten thousand one pounds or greater, trailers, semitrailers, or passenger buses that are:

a. Registered through the International Registration Plan; and

b. Operated under authority of a carrier authorized and certificated by the United States Department of Transportation or another federal authority to engage in the carriage of persons or property in interstate commerce;

1 (c) Aircraft that are operated by air carriers authorized and certificated by the United States
 2 Department of Transportation or another federal or a foreign authority to engage in the carriage of
 3 persons or property in interstate or foreign commerce; or

4 (d) Containers designed for use on and component parts attached or secured on the items set
 5 forth in paragraphs (a) to (c) of this subdivision;

6 (101) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or any other item that contains
 7 tobacco;

8 (102) "Use", the exercise of any right or power over tangible personal property incident to
 9 the ownership or control of that property, except that it shall not include the temporary storage of
 10 property in this state for subsequent use outside the state or the sale of the property in the regular
 11 course of business;

12 (103) "Use-based exemption", an exemption based on a specified use of the product by the
 13 purchaser;

14 (104) "Vendor", every person engaged in making sales of tangible personal property by mail
 15 order, by advertising, by agent, or by peddling, soliciting, or taking orders for sales of tangible
 16 personal property for storage, use, or consumption in this state; all salespersons, solicitors, hawkers,
 17 representatives, consignees, peddlers, or canvassers, as agents of the dealers, distributors,
 18 consignors, supervisors, principals, or employers under whom they operate or from whom they
 19 obtain the tangible personal property sold by them; every person who maintains a place of business
 20 in this state, maintains a stock of goods in this state, or engages in business activities within this
 21 state; and every person who engages in this state in the business of acting as a selling agent for
 22 persons not otherwise vendors as defined in this subdivision. Irrespective of whether they are
 23 making sales on their own behalf or on behalf of the dealers, distributors, consignors, supervisors,
 24 principals, or employers shall be regarded as vendors, and the dealers, distributors, consignors,
 25 supervisors, principals, or employers shall be regarded as vendors for the purposes of sections
 26 144.600 to 144.745.

27 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other
 28 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections
 29 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning
 30 given it in section 700.010.

31 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

32 144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,
 33 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections 144.600 to
 34 144.746 on all retail sales of food and food ingredients shall be at the rate of one percent. The
 35 revenue derived from the one percent rate pursuant to this section shall be deposited by the state
 36 treasurer in the school district trust fund and shall be distributed as provided in section 144.701.

37 2. ~~[For the purposes of this section, the term "food" shall include only those products and~~
 38 ~~types of food for which food stamps may be redeemed pursuant to the provisions of the Federal~~
 39 ~~Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may~~
 40 ~~be amended hereafter, and shall include food dispensed by or through vending machines. For the~~
 41 ~~purpose of this section,]~~ Except for food sold through vending ~~[machine sales, the term "food"]~~
 42 machines, subsection 1 of this section shall not [include] apply to food or drink sold by any
 43 establishment where the gross receipts derived from the sale of food prepared by such establishment
 44 for immediate consumption on or off the premises of the establishment constitutes more than eighty
 45 percent of the total gross receipts of that establishment, regardless of whether such prepared food is
 46 consumed on the premises of that establishment, including, but not limited to, sales of food by any
 47 restaurant, fast food restaurant, delicatessen, eating house, or café.

48 144.022. 1. In the case of a bundled transaction that includes any of the following:

telecommunications service, ancillary service, internet access, or audio or video programming service:

(1) If the price is attributable to products that are taxable and products that are nontaxable, the portion of the price attributable to the nontaxable products may be subject to tax unless the provider can identify by reasonable and verifiable standards such portion from its books and records that are kept in the regular course of business for other purposes including, but not limited to, nontax purposes;

(2) If the price is attributable to products that are subject to tax at different tax rates, the total price shall be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes including, but not limited to, nontax purposes; and

(3) The provisions of this section shall apply unless otherwise provided by federal law.

2. In the case of a transaction that includes an optional computer software maintenance contract for prewritten computer software, the following provisions apply:

(1) If an optional computer software maintenance contract only obligates the vendor to provide upgrades and updates, it shall be characterized as a sale of prewritten computer software;

(2) If an optional computer software maintenance contract only obligates the vendor to provide support services, it shall be characterized as a sale of services and not a sale of tangible personal property; and

(3) If an optional computer software maintenance contract is a bundled transaction in which both taxable and nontaxable or exempt products that are not separately itemized on the invoice or similar billing document, the purchase price under the contract shall be taxable.

144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered ~~[pursuant to the provisions of]~~ under sections 281.220 to 281.310, the Missouri pesticide registration ~~[law (sections 281.220 to 281.310)]~~ act, which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing,

1 processing, compounding, mining, producing or fabricating become a component part or ingredient
2 of the new personal property resulting from such manufacturing, processing, compounding, mining,
3 producing or fabricating and which new personal property is intended to be sold ultimately for final
4 use or consumption; and materials, including without limitation, gases and manufactured goods,
5 including without limitation slagging materials and firebrick, which are ultimately consumed in the
6 manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part,
7 component parts or ingredients of steel products intended to be sold ultimately for final use or
8 consumption;

9 (3) Materials, replacement parts and equipment purchased for use directly upon, and for the
10 repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or
11 aircraft engaged as common carriers of persons or property;

12 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled
13 by such motor vehicles, that are actually used in the normal course of business to haul property on
14 the public highways of the state, and that are capable of hauling loads commensurate with the motor
15 vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use
16 directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of
17 this subdivision, motor vehicle and public highway shall have the meaning as ascribed in section
18 390.020;

19 (5) Replacement machinery, equipment, and parts and the materials and supplies solely
20 required for the installation or construction of such replacement machinery, equipment, and parts,
21 used directly in manufacturing, mining, fabricating or producing a product which is intended to be
22 sold ultimately for final use or consumption; and machinery and equipment, and the materials and
23 supplies required solely for the operation, installation or construction of such machinery and
24 equipment, purchased and used to establish new, or to replace or expand existing, material recovery
25 processing plants in this state. For the purposes of this subdivision, a "material recovery processing
26 plant" means a facility that has as its primary purpose the recovery of materials into a usable product
27 or a different form which is used in producing a new product and shall include a facility or
28 equipment which are used exclusively for the collection of recovered materials for delivery to a
29 material recovery processing plant but shall not include motor vehicles used on highways. For
30 purposes of this section, the terms "motor vehicle" and "highway" shall have the same meaning
31 pursuant to section 301.010. Material recovery is not the reuse of materials within a manufacturing
32 process or the use of a product previously recovered. The material recovery processing plant shall
33 qualify under the provisions of this section regardless of ownership of the material being recovered;

34 (6) Machinery and equipment, and parts and the materials and supplies solely required for
35 the installation or construction of such machinery and equipment, purchased and used to establish
36 new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery
37 and equipment is used directly in manufacturing, mining or fabricating a product which is intended
38 to be sold ultimately for final use or consumption;

39 (7) Tangible personal property which is used exclusively in the manufacturing, processing,
40 modification or assembling of products sold to the United States government or to any agency of the
41 United States government;

42 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

43 (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
44 other machinery, equipment, replacement parts and supplies used in producing newspapers
45 published for dissemination of news to the general public;

46 (10) The rentals of films, records or any type of sound or picture transcriptions for public
47 commercial display;

48 (11) Pumping machinery and equipment used to propel products delivered by pipelines

1 engaged as common carriers;

2 (12) Railroad rolling stock for use in transporting persons or property in interstate
3 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more
4 or trailers used by common carriers, as defined in section 390.020, in the transportation of persons
5 or property;

6 (13) Electrical energy used in the actual primary manufacture, processing, compounding,
7 mining or producing of a product, or electrical energy used in the actual secondary processing or
8 fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of
9 this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so
10 used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of
11 the cost of electrical energy so used or if the raw materials used in such processing contain at least
12 twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable
13 presumption that the raw materials used in the primary manufacture of automobiles contain at least
14 twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any
15 mode of treatment, act or series of acts performed upon materials to transform and reduce them to a
16 different state or thing, including treatment necessary to maintain or preserve such processing by the
17 producer at the production facility;

18 (14) Anodes which are used or consumed in manufacturing, processing, compounding,
19 mining, producing or fabricating and which have a useful life of less than one year;

20 (15) Machinery, equipment, appliances and devices purchased or leased and used solely for
21 the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely
22 required for the installation, construction or reconstruction of such machinery, equipment,
23 appliances and devices;

24 (16) Machinery, equipment, appliances and devices purchased or leased and used solely for
25 the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely
26 required for the installation, construction or reconstruction of such machinery, equipment,
27 appliances and devices;

28 (17) Tangible personal property purchased by a rural water district;

29 (18) All amounts paid or charged for admission or participation or other fees paid by or
30 other charges to individuals in or for any place of amusement, entertainment or recreation, games or
31 athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
32 municipality or other political subdivision where all the proceeds derived therefrom benefit the
33 municipality or other political subdivision and do not inure to any private person, firm, or
34 corporation, provided, however, that a municipality or other political subdivision may enter into
35 revenue-sharing agreements with private persons, firms, or corporations providing goods or
36 services, including management services, in or for the place of amusement, entertainment or
37 recreation, games or athletic events, and provided further that nothing in this subdivision shall
38 exempt from tax any amounts retained by any private person, firm, or corporation under such
39 revenue-sharing agreement;

40 (19) ~~All sales of [insulin, and all sales, rentals, repairs, and parts of durable medical~~
41 ~~equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the federal~~
42 ~~Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items~~
43 ~~specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing~~
44 ~~aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only~~
45 ~~upon a lawful prescription of a practitioner licensed to administer those items, including samples~~
46 ~~and materials used to manufacture samples which may be dispensed by a practitioner authorized to~~
47 ~~dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and~~
48 ~~accessories including parts, and hospital beds and accessories and ambulatory aids including parts,~~

1 and all sales or rental of manual and powered wheelchairs including parts, and stairway lifts, Braille
 2 writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with
 3 one or more physical or mental disabilities to enable them to function more independently, all sales
 4 or rental of scooters including parts, and reading machines, electronic print enlargers and
 5 magnifiers, electronic alternative and augmentative communication devices, and items used solely
 6 to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or
 7 sales of] over-the-counter [or nonprescription] drugs to individuals with disabilities, and all sales of
 8 drugs, durable medical equipment, prosthetic devices, and mobility enhancing equipment, and drugs
 9 required by the Food and Drug Administration to meet the over-the-counter drug product labeling
 10 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed
 11 to prescribe;

12 (20) All sales made by or to religious and charitable organizations and institutions in their
 13 religious, charitable or educational functions and activities and all sales made by or to all elementary
 14 and secondary schools operated at public expense in their educational functions and activities;

15 (21) All sales of aircraft to common carriers for storage or for use in interstate commerce
 16 and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including
 17 fraternal organizations which have been declared tax-exempt organizations pursuant to Section
 18 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable
 19 functions and activities and all sales made to eleemosynary and penal institutions and industries of
 20 the state, and all sales made to any private not-for-profit institution of higher education not
 21 otherwise excluded pursuant to subdivision (20) of this subsection or any institution of higher
 22 education supported by public funds, and all sales made to a state relief agency in the exercise of
 23 relief functions and activities;

24 (22) All ticket sales made by benevolent, scientific and educational associations which are
 25 formed to foster, encourage, and promote progress and improvement in the science of agriculture
 26 and in the raising and breeding of animals, and by nonprofit summer theater organizations if such
 27 organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code
 28 and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county
 29 agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

30 (23) All sales made to any private not-for-profit elementary or secondary school, all sales of
 31 feed additives, medications or vaccines administered to livestock or poultry in the production of
 32 food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or
 33 fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of
 34 propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops,
 35 natural gas used in the primary manufacture or processing of fuel ethanol as defined in section
 36 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an
 37 eligible new generation processing entity as defined in section 348.432, and all sales of farm
 38 machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges
 39 on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal
 40 property which, when mixed with feed for livestock or poultry, is to be used in the feeding of
 41 livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as
 42 crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or
 43 enhance the effect of a pesticide and the foam used to mark the application of pesticides and
 44 herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term
 45 "farm machinery and equipment" means new or used farm tractors and such other new or used farm
 46 machinery and equipment and repair or replacement parts thereon and any accessories for and
 47 upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural
 48 purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops,

1 raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for
 2 ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel
 3 fuel therefor which is:

- 4 (a) Used exclusively for agricultural purposes;
- 5 (b) Used on land owned or leased for the purpose of producing farm products; and
- 6 (c) Used directly in producing farm products to be sold ultimately in processed form or
 7 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
 8 ultimately in processed form at retail;

9 (24) Except as otherwise provided in section 144.032, all sales of metered water service,
 10 electricity, ~~[electrical current, natural, artificial or propane gas, wood, coal or home heating oil]~~
 11 pipd natural or artificial gas, or other fuels delivered by the seller for domestic use [and in any city
 12 not within a county, all sales of metered or unmetered water service for domestic use]:

13 (a) "Domestic use" means that portion of metered water service, electricity, ~~[electrical~~
 14 ~~current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within~~
 15 ~~a county, metered or unmetered water service, which]~~ pipd natural or artificial gas, or other fuels
 16 delivered by the seller that an individual occupant of a residential premises uses for nonbusiness,
 17 noncommercial or nonindustrial purposes. Utility service through a single or master meter for
 18 residential apartments or condominiums, including service for common areas and facilities and
 19 vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a
 20 system whereby individual purchases are determined as exempt or nonexempt;

21 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
 22 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
 23 with and approved by the Missouri public service commission. Sales and purchases made pursuant
 24 to the rate classification "residential" and sales to and purchases made by or on behalf of the
 25 occupants of residential apartments or condominiums through a single or master meter, including
 26 service for common areas and facilities and vacant units, shall be considered as sales made for
 27 domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the
 28 entire amount of purchases classified as nondomestic use. The seller's utility service rate
 29 classification and the provision of service thereunder shall be conclusive as to whether or not the
 30 utility must charge sales tax;

31 (c) Each person making domestic use purchases of ~~[services or property and]~~ electricity,
 32 pipd natural or artificial gas, or other fuels delivered by the seller who uses any portion of the
 33 services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth
 34 month following the year of purchase, and without assessment, notice or demand, file a return and
 35 pay sales tax on that portion of nondomestic purchases. Each person making nondomestic
 36 purchases of ~~[services or property and]~~ electricity, pipd natural or artificial gas, or other fuels
 37 delivered by the seller who uses any portion of the ~~[services or property]~~ electricity, pipd natural or
 38 artificial gas, or other fuels delivered by the seller so purchased for domestic use, and each person
 39 making domestic purchases on behalf of occupants of residential apartments or condominiums
 40 through a single or master meter, including service for common areas and facilities and vacant units,
 41 under a nonresidential utility service rate classification may, between the first day of the first month
 42 and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund
 43 to the director of revenue and the director shall give credit or make refund for taxes paid on the
 44 domestic use portion of the purchase. The person making such purchases on behalf of occupants of
 45 residential apartments or condominiums shall have standing to apply to the director of revenue for
 46 such credit or refund;

47 (25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the
 48 seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do

1 not constitute a majority of the annual gross income of the seller;

2 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, ~~[4061,]~~ 4071,
3 4081, ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
4 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on
5 such excise taxes;

6 (27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels
7 which are used primarily in or for the transportation of property or cargo, or the conveyance of
8 persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is
9 delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon
10 such river;

11 (28) All sales made to an interstate compact agency created pursuant to sections 70.370 to
12 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency
13 as provided pursuant to the compact;

14 (29) Computers, computer software and computer security systems purchased for use by
15 architectural or engineering firms headquartered in this state. For the purposes of this subdivision,
16 "headquartered in this state" means the office for the administrative management of at least four
17 integrated facilities operated by the taxpayer is located in the state of Missouri;

18 (30) All livestock sales when either the seller is engaged in the growing, producing or
19 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or
20 leasing of such livestock;

21 (31) All sales of barges which are to be used primarily in the transportation of property or
22 cargo on interstate waterways;

23 (32) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities
24 which are ultimately consumed in connection with the manufacturing of cellular glass products or in
25 any material recovery processing plant as defined in subdivision (5) of this subsection;

26 (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
27 herbicides used in the production of crops, aquaculture, livestock or poultry;

28 (34) Tangible personal property and utilities purchased for use or consumption directly or
29 exclusively in the research and development of agricultural/biotechnology and plant genomics
30 products and prescription pharmaceuticals consumed by humans or animals;

31 (35) All sales of grain bins for storage of grain for resale;

32 (36) All sales of feed which are developed for and used in the feeding of pets owned by a
33 commercial breeder when such sales are made to a commercial breeder, as defined in section
34 273.325, and licensed pursuant to sections 273.325 to 273.357;

35 (37) All purchases by a contractor on behalf of an entity located in another state, provided
36 that the entity is authorized to issue a certificate of exemption for purchases to a contractor under
37 the provisions of that state's laws. For purposes of this subdivision, the term "certificate of
38 exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes
39 on purchases pursuant to the laws of the state in which the entity is located. Any contractor making
40 purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as
41 evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor
42 is later determined by the director of revenue to be invalid for any reason and the contractor has
43 accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for
44 the payment of any taxes, interest and penalty due as the result of use of the invalid exemption
45 certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by
46 a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a
47 contract for the purpose of constructing, repairing or remodeling facilities for the following:

48 (a) An exempt entity located in this state, if the entity is one of those entities able to issue

1 project exemption certificates in accordance with the provisions of section 144.062; or

2 (b) An exempt entity located outside the state if the exempt entity is authorized to issue an
3 exemption certificate to contractors in accordance with the provisions of that state's law and the
4 applicable provisions of this section;

5 (38) All sales or other transfers of tangible personal property to a lessor who leases the
6 property under a lease of one year or longer executed or in effect at the time of the sale or other
7 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
8 238.010 to 238.100;

9 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility
10 owned or operated by a governmental authority or commission, a quasi-governmental agency, a
11 state university or college or by the state or any political subdivision thereof, including a
12 municipality, and that is played on a neutral site and may reasonably be played at a site located
13 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is
14 not located on the campus of a conference member institution participating in the event;

15 (40) All purchases by a sports complex authority created under section 64.920, and all sales
16 of utilities by such authority at the authority's cost that are consumed in connection with the
17 operation of a sports complex leased to a professional sports team;

18 (41) All materials, replacement parts, and equipment purchased for use directly upon, and
19 for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and
20 aircraft accessories;

21 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar
22 places of business for use in the normal course of business and money received by a shooting range
23 or similar places of business from patrons and held by a shooting range or similar place of business
24 for redistribution to patrons at the conclusion of a shooting event;

25 (43) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as
26 defined in section 306.010;

27 (44) Any new or used aircraft sold or delivered in this state to a person who is not a resident
28 of this state or a corporation that is not incorporated in this state, and such aircraft is not to be based
29 in this state and shall not remain in this state more than ten business days subsequent to the last to
30 occur of:

31 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
32 corporation that is not incorporated in this state; or

33 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for
34 any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that are
35 completed contemporaneously with the transfer of title to the aircraft to a person who is not a
36 resident of this state or a corporation that is not incorporated in this state;

37 (45) All internet access or the use of internet access regardless of whether the tax is imposed
38 on a provider of internet access or a buyer of internet access. For purposes of this subdivision, the
39 following terms shall mean:

40 (a) "Direct costs", costs incurred by a governmental authority solely because of an internet
41 service provider's use of the public right-of-way. The term shall not include costs that the
42 governmental authority would have incurred if the internet service provider did not make such use
43 of the public right-of-way. Direct costs shall be determined in a manner consistent with generally
44 accepted accounting principles;

45 (b) "Internet", computer and telecommunications facilities, including equipment and
46 operating software, that comprises the interconnected worldwide network that employ the
47 transmission control protocol or internet protocol, or any predecessor or successor protocols to that
48 protocol, to communicate information of all kinds by wire or radio;

(c) "Internet access", a service that enables users to connect to the internet to access content, information, or other services without regard to whether the service is referred to as telecommunications, communications, transmission, or similar services, and without regard to whether a provider of the service is subject to regulation by the Federal Communications Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) "Tax", any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under ~~[section]~~ sections 67.1830 to 67.1846 or 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

a. The fee is not imposed for the purpose of recovering direct costs incurred by the franchising or other governmental authority from providing the specific privilege, service, or benefit conferred to the payer of the fee; or

b. The fee is imposed for the use of a public right-of-way based on a percentage of the service revenue, and the fee exceeds the incremental direct costs incurred by the governmental authority associated with the provision of that right-of-way to the provider of internet access service.

Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services that were subject to tax on January 1, 2016; and

(46) All school instructional materials.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same controlled group of corporations

as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.032. The provisions of section 144.030 to the contrary notwithstanding, any city imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of ~~[metered water services,]~~ electricity, ~~[electrical current and natural, artificial or propane gas, wood, coal, or home heating oil]~~ pipel natural or artificial gas, or other fuels delivered by the seller for domestic use only. Such tax shall be administered by the department of revenue and assessed by the retailer in the same manner as any other city, county, or hospital district sales tax. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax under the provisions of section 144.030.

144.043. 1. ~~[As used in this section, the following terms mean:~~

~~—— (1) "Light aircraft", a light airplane that seats no more than four persons, with a gross weight of three thousand pounds or less, which is primarily used for recreational flying or flight training;~~

~~—— (2) "Light aircraft kit", factory manufactured parts and components, including engine, propeller, instruments, wheels, brakes, and air frame parts which make up a complete aircraft kit or partial kit designed to be assembled into a light aircraft and then operated by a qualified purchaser for recreational and educational purposes;~~

~~—— (3) "Parts and components", manufactured light aircraft parts, including air frame and engine parts, that are required by the qualified purchaser to complete a light aircraft kit, or spare or replacement parts for an already completed light aircraft;~~

~~—— (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit, parts or components who is nonresident of this state, who will transport the light aircraft, light aircraft kit, parts or components outside this state within ten days after the date of purchase, and who will register any light aircraft so purchased in another state or country. Such purchaser shall not base such aircraft in this state and such purchaser shall not be a resident of the state unless such purchaser has paid sales or use tax on such aircraft in another state.~~

~~2. In addition to the exemptions granted under the provisions of section 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and from the provisions of any local sales tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or payable under sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and under any local sales tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft kits, parts or components manufactured or substantially completed within this state, when such new light aircraft, light aircraft kits, parts or components are sold by the manufacturer to a qualified purchaser. The director of revenue shall prescribe the manner for a purchaser of a light aircraft, light aircraft kit, parts or components to establish that such person is a qualified purchaser and is eligible for the exemption established in this section] Except for the defined telecommunications services in subsection 3 of this section, the sale of telecommunications service sold on a call-by-call basis shall be sourced to:~~

~~(1) Each level of taxing jurisdiction where the call originates and terminates in that jurisdiction; or~~

~~(2) Each level of taxing jurisdiction where the call either originates or terminates and in which the service address is also located.~~

2. Except for the defined telecommunications services in subsection 3 of this section, a sale of telecommunications services sold on a basis other than a call-by-call basis is sourced to the customer's place of primary use.

3. The sale of the following telecommunications services shall be sourced to each level of taxing jurisdiction as follows:

(1) A sale of mobile telecommunications services other than air-to-ground radiotelephone service and prepaid calling service is sourced to the customer's place of primary use as required by the Mobile Telecommunications Sourcing Act;

(2) A sale of post-paid calling service is sourced to the origination point of the telecommunications signal as first identified by either:

(a) The seller's telecommunications system; or

(b) Information received by the seller from its service provider if the system used to transport such signals is not that of the seller;

(3) A sale of prepaid calling service or a sale of a prepaid wireless calling service is sourced in accordance with section 144.111, provided, however, in the case of a sale of prepaid wireless calling service, the rule provided in subdivision (5) of subsection 2 of section 144.111 shall include as an option the location associated with the mobile telephone number; and

(4) A sale of a private communication service is sourced as follows:

(a) Service for a separate charge related to a customer channel termination point is sourced to each level of jurisdiction in which such customer channel termination point is located;

(b) Service if all customer termination points are located entirely within one jurisdiction or levels of jurisdiction is sourced in such jurisdiction in which the customer channel termination points are located;

(c) Service for segments of a channel between two customer channel termination points located in different jurisdictions and in which segments of channel are separately charged is sourced fifty percent in each level of jurisdiction in which the customer channel termination points are located; and

(d) Service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and in which segments are not separately billed is sourced in each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points.

4. The sale of internet access service is sourced to the customer's place of primary use.

5. The sale of an ancillary service is sourced to the customer's place of primary use.

144.049. 1. ~~[For purposes of this section, the following terms mean:~~

~~—— (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall include but not be limited to cloth and other material used to make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to qualify for the exemption. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; and~~

~~—— (2) "Personal computers", a laptop, desktop, or tower computer system which consists of a central processing unit, random access memory, a storage drive, a display monitor, and a keyboard and devices designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, soundcard, or video card;~~

~~—— (3) "School supplies", any item normally used by students in a standard classroom for educational purposes, including but not limited to textbooks, notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes.~~

The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies shall also include computer software having a taxable value of three hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred fifty dollars or less.

—2.] In each year beginning on or after January 1, 2005, there is hereby specifically exempted from state sales tax law all retail sales of any article of clothing having a taxable value of one hundred dollars or less[;] ; all retail sales of school supplies, school art supplies, and school instructional materials not to exceed fifty dollars per purchase[;] ; all prewritten computer software with a taxable value of three hundred fifty dollars or less[;] ; all graphing calculators having a taxable value of one hundred fifty dollars or less[;] ; and all retail sales of [personal] computers [or computer peripheral devices] and school computer supplies not to exceed one thousand five hundred dollars, during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following.

[3. If the governing body of any political subdivision adopted an ordinance that applied to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax holiday to apply to such political subdivision's local sales tax, then, notwithstanding any provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such political subdivision's local sales tax. However, any such political subdivision may enact an ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an ordinance or order to opt out.

—4.] 2. This section shall not apply to any sales which take place within the Missouri state fairgrounds.

[5.] 3. This section applies to sales of items bought for personal use only.

[6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local sales tax. After opting out, the political subdivision may rescind the ordinance or order. The political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an ordinance or order to opt out.

—7.] 4. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.

144.054. 1. As used in this section, the following terms mean:

(1) "Processing", any mode of treatment, act, or series of acts performed upon materials to transform or reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(2) "Recovered materials", those materials which have been diverted or removed from the solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent separation and processing.

2. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761,] this chapter and from the computation of the tax levied, assessed, or payable under [sections 144.010 to 144.525 and 144.600 to 144.761,] this chapter electrical energy and gas, whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials used or consumed in the manufacturing, processing, compounding, mining, or producing of any product, or used or consumed in the processing of recovered materials, or used in research and development

1 related to manufacturing, processing, compounding, mining, or producing any product. [The
2 exemptions granted in this subsection shall not apply to local sales taxes as defined in section
3 32.085 and the provisions of this subsection shall be in addition to any state and local sales tax
4 exemption provided in section 144.030.]

5 3. In addition to all other exemptions granted under this chapter, there is hereby specifically
6 exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761, and section
7 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the
8 tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and
9 section 238.235, and the local sales tax law as defined in section 32.085,] this chapter and from the
10 computation of the tax levied, assessed, and payable under this chapter all utilities, machinery, and
11 equipment used or consumed directly in television or radio broadcasting and all sales and purchases
12 of tangible personal property, utilities, services, or any other transaction that would otherwise be
13 subject to the state or local sales or use tax when such sales are made to or purchases are made by a
14 contractor for use in fulfillment of any obligation under a defense contract with the United States
15 government, and all sales and leases of tangible personal property by any county, city, incorporated
16 town, or village, provided such sale or lease is authorized under chapter 100, and such transaction is
17 certified for sales tax exemption by the department of economic development, and tangible personal
18 property used for railroad infrastructure brought into this state for processing, fabrication, or other
19 modification for use outside the state in the regular course of business.

20 4. In addition to all other exemptions granted under this chapter, there is hereby specifically
21 exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761, and section
22 238.235, and the local sales tax law as defined in section 32.085,] this chapter and from the
23 computation of the tax levied, assessed, or payable under [sections 144.010 to 144.525 and 144.600
24 to 144.761, and section 238.235, and the local sales tax law as defined in section 32.085] this
25 chapter, all sales and purchases of tangible personal property, utilities, services, or any other
26 transaction that would otherwise be subject to the state or local sales or use tax when such sales are
27 made to or purchases are made by a private partner for use in completing a project under sections
28 227.600 to 227.669.

29 5. In addition to all other exemptions granted under this chapter, there is hereby specifically
30 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section
31 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the
32 tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and
33 section 238.235, and the local sales tax law as defined in section 32.085, all materials, manufactured
34 goods, machinery and parts, electrical energy and gas, whether natural, artificial or propane, water,
35 coal and other energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and
36 other ingredients and materials inserted by commercial or industrial laundries to treat, clean, and
37 sanitize textiles in facilities which process at least five hundred pounds of textiles per hour and at
38 least sixty thousand pounds per week.

39 144.080. 1. Every person receiving any payment or consideration upon the sale of property
40 or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to 144.525,
41 is exercising the taxable privilege of selling the property or rendering the service at retail and is
42 subject to the tax levied in section 144.020. The person shall be responsible not only for the
43 collection of the amount of the tax imposed on the sale or service to the extent possible under the
44 provisions of section 144.285, but shall, on or before the last day of the month following each
45 calendar quarterly period of three months, file a return with the director of revenue showing the
46 person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter,
47 and shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except
48 as provided in subsections 2 and 3 of this section. The director of revenue may promulgate rules or

1 regulations changing the filing and payment requirements of sellers, but shall not require any seller
2 to file and pay more frequently than required in this section.

3 ~~2. [Where the aggregate amount levied and imposed upon a seller by section 144.020 is in
4 excess of two hundred fifty dollars for either the first or second month of a calendar quarter, the
5 seller shall file a return and pay such aggregate amount for such months to the director of revenue
6 by the twentieth day of the succeeding month.~~

7 ~~—3.]~~ Where the aggregate amount levied and imposed upon a seller by section 144.020 is less
8 than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
9 seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before
10 January thirty-first of the succeeding year.

11 [4.] 3. The seller of any property or person rendering any service, subject to the tax
12 imposed by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or
13 the recipient of the service to the extent possible under the provisions of section 144.285, but the
14 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation to pay
15 to the state the tax imposed by section 144.020; except that the collection of the tax imposed by
16 sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided in sections
17 144.070 and 144.440.

18 ~~[5.]~~ 4. Any person may advertise or hold out or state to the public or to any customer
19 directly that the tax or any part thereof imposed by sections 144.010 to 144.525, and required to be
20 collected by the person, will be assumed or absorbed by the person, provided that the amount of tax
21 assumed or absorbed shall be stated on any invoice or receipt for the property sold or service
22 rendered. Any person violating any of the provisions of this section shall be guilty of a
23 misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and
24 remitting sales tax under section 66.630.

25 144.082. 1. The director shall participate in an online registration system that will allow
26 sellers to register in this state and other member states.

27 2. By registering, the seller agrees to collect and remit sales and use taxes for all taxable
28 sales into this state as well as the other member states, including member states joining after the
29 seller's registration. Withdrawal or revocation of this state from the agreement shall not relieve a
30 seller of its responsibility to remit taxes previously or subsequently collected on behalf of this state.

31 3. If the seller has a requirement to register prior to registering under the agreement, such
32 seller shall obtain a retail sales license under section 144.083 and register under section 144.650.

33 4. Registration with the central registration system and the collection of sales and use taxes
34 in this state shall not be used as a factor in determining whether the seller has nexus with this state
35 for any tax at any time.

36 144.083. 1. The director of revenue shall require all persons who are responsible for the
37 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost
38 to the licensee which shall be prominently displayed at the licensee's place of business, and the
39 license is valid until revoked by the director or surrendered by the person to whom issued when
40 sales are discontinued. The director shall issue the retail sales license within ten working days
41 following the receipt of a properly completed application. Any person applying for a retail sales
42 license or reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to
43 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and penalties before
44 the department may issue the applicant a license or reinstate the revoked license. All persons
45 beginning business subsequent to August 13, 1986, and who are required to collect the sales tax
46 shall secure a retail sales license prior to making sales at retail. Such license may, after ten days'
47 notice, be revoked by the director of revenue only in the event the licensee shall be in default for a
48 period of sixty days in the payment of any taxes levied under section 144.020 or sections 143.191 to

1 143.261. Notwithstanding the provisions of section 32.057 in the event of revocation, the director
2 of revenue may publish the status of the business account including the date of revocation in a
3 manner as determined by the director.

4 2. The possession of a retail sales license and a statement from the department of revenue
5 that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to 143.261
6 shall be a prerequisite to the issuance or renewal of any city or county occupation license or any
7 state license which is required for conducting any business where goods are sold at retail. The date
8 of issuance on the statement that the licensee owes no tax due shall be no more than ninety days
9 before the date of submission for application or renewal of the local license. The revocation of a
10 retailer's license by the director shall render the occupational license or the state license null and
11 void.

12 3. No person responsible for the collection of taxes under section 144.080 shall make sales
13 at retail unless such person is the holder of a valid retail sales license. After all appeals have been
14 exhausted, the director of revenue may notify the county or city law enforcement agency
15 representing the area in which the former licensee's business is located that the retail sales license of
16 such person has been revoked, and that any county or city occupation license of such person is also
17 revoked. The county or city may enforce the provisions of this section, and may prohibit further
18 sales at retail by such person.

19 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,
20 the possession of a statement from the department of revenue stating no tax is due under sections
21 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or
22 renewal of any city or county occupation license or any state license required for conducting any
23 business where goods are sold at retail. The statement of no tax due shall be dated no longer than
24 ninety days before the date of submission for application or renewal of the city or county license.

25 ~~[5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale~~
26 ~~price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or~~
27 ~~mechanisms negotiated between manufacturers, wholesalers, and retailers.]~~

28 144.084. 1. The director shall promulgate rules and regulations for remittance of returns.
29 Such rules shall:

- 30 (1) Allow for electronic payments by all remitters by both ACH credit and ACH debit;
- 31 (2) Provide an alternative method for making "same day" payments if an electronic funds
32 transfer fails;
- 33 (3) Provide that if a due date falls on a legal banking holiday in the state, the taxes shall be
34 due on the next succeeding business day; and
- 35 (4) Require that any data that accompanies a remittance be formatted using uniform tax type
36 and payment type codes approved by the streamlined sales and use tax governing board.
- 37 2. All model 1 sellers, model 2 sellers, and model 3 sellers shall file returns electronically.
38 Any model 1 seller, model 2 seller, or model 3 seller shall submit its sales and use tax returns in a
39 simplified format approved by the director at such times as may be prescribed by the director.

40 144.100. 1. Every person making any taxable sales of property or service, except
41 transactions provided for in sections 144.070 and 144.440, individually or by duly authorized
42 officer or agent, shall make and file a written return with the director of revenue in such manner as
43 he may prescribe.

44 2. The returns shall be on blanks designed and furnished by the director of the department
45 of revenue and shall be filed at the times provided in sections 144.080 and 144.090. The returns
46 shall ~~[show the amount of gross receipts from sales of taxable property and services by the person~~
47 ~~and the amount of tax due thereon by that person during and for the period covered by the return]~~
48 state:

1 (1) The name and address of the retailer;

2 (2) The total amount of gross sales of all tangible personal property and taxable services
 3 rendered by the retailer during the period for which the return is made;

4 (3) The total amount received during the period for which the return is made on charge and
 5 time sales of tangible personal property made and taxable services rendered prior to the period for
 6 which the return is made;

7 (4) Deductions allowed by law from such total amount of gross sales and from total amount
 8 received during the period for which the return is made on such charge and time sales;

9 (5) Receipts during the period for which the return is made from the total amount of sales of
 10 tangible personal property and taxable services rendered during such period in the course of such
 11 business, after deductions allowed by law have been made;

12 (6) Receipts during the period for which the return is made from charge and time sales of
 13 tangible personal property made and taxable services rendered prior to such period in the course of
 14 such business, after deductions allowed by law have been made;

15 (7) Gross receipts during the period for which the return is made from sales of tangible
 16 personal property and taxable services rendered in the course of such business upon the basis of
 17 which the tax is imposed; and

18 (8) Such other pertinent information as the director may require.

19 3. In making such return, the retailer shall determine the market value of any consideration,
 20 other than money, received in connection with the sale of any tangible personal property in the
 21 course of the business and shall include such value in the return. Such value shall be subject to
 22 review and revision by the director as hereinafter provided. Refunds made by a retailer during the
 23 period for which the return is made on account of tangible personal property returned to the retailer
 24 shall be allowed as a deduction under subdivision (4) of subsection 2 of this section in case the
 25 retailer has included the receipts from such sale in a return made by such retailer and paid taxes on
 26 such sale. The retailer shall, at the time of making such return, pay to the director the amount of tax
 27 owed, except as otherwise provided in this section. The director may extend the time for making
 28 returns and paying the tax required by this section for any period not to exceed sixty days under
 29 such rules and regulations as the director of revenue may prescribe.

30 4. The director shall only require a single tax return for each taxing period, and such return
 31 shall include only the taxing jurisdictions in which the seller makes sales within the state. With each
 32 return, the person shall remit to the director of revenue the full amount of the tax due.

33 [3-] 5. In case of charge and time sales the gross receipts thereof shall be included as sales
 34 in the returns as and when payments are received by the person, without any deduction therefrom
 35 whatsoever.

36 [4-] 6. If an error or omission is discovered in a return or a change be necessary to show the
 37 true facts, the error may be corrected, the omission supplied, or the change made in the return next
 38 filed with the director for the filing period immediately following the filing period in which the
 39 error was made or the omission occurred, as prescribed by law, except that no refund under this
 40 chapter shall be allowed for any amount of tax paid by a seller which is based upon charges incident
 41 to credit card discounts. Any other omission or error must be corrected by filing an amended return
 42 for the erroneously reported period if the amount of tax is less than that originally reported, or an
 43 additional return if the amount of tax is greater than that originally reported. An additional return
 44 shall be deemed filed on the date the envelope in which it is mailed is postmarked or the date it is
 45 received by the director, whichever is earlier. Any payment of tax, interest, penalty or additions to
 46 tax shall be deemed filed on the date the envelope containing the payment is postmarked or the date
 47 the payment is received by the director, whichever is earlier. If a refund or credit results from the
 48 filing of an amended return, no refund or credit shall be allowed unless an application for refund or

1 credit is properly completed and submitted to the director pursuant to section 144.190.

2 [5-] 7. The amount of gross receipts from sales and the amount of tax due returned by the
 3 person, as well as all matters contained in the return, is subject to review and revision in the manner
 4 herein provided for the correction of the returns.

5 144.105. 1. A seller shall be allowed a deduction from taxable sales for bad debts
 6 attributable to taxable sales of such seller that have become uncollectable. Any deduction taken that
 7 is attributed to bad debts shall not include interest.

8 2. The amount of the bad debt deduction shall be calculated pursuant to 26 U.S.C. Section
 9 166(b), except that such amount shall be adjusted to exclude financing charges or interest, sales or
 10 use taxes charged on the purchase price, uncollectable amounts on property that remain in the
 11 possession of the seller until the full purchase price is paid, and expenses incurred in attempting to
 12 collect any debt or repossessed property.

13 3. Bad debts may be deducted on the return for the period during which the bad debt is
 14 written off as uncollectable in the seller's books and records and is eligible to be deducted for
 15 federal income tax purposes. For purposes of this subsection, a seller who is not required to file
 16 federal income tax returns may deduct a bad debt on a return filed for the period in which the bad
 17 debt is written off as uncollectable in the seller's books and records and would be eligible for a bad
 18 debt deduction for federal income tax purposes if the seller were required to file a federal income
 19 tax return.

20 4. If a deduction is taken for a bad debt and the debt is subsequently collected in whole or in
 21 part, the tax on the amount so collected shall be paid and reported on the return filed for the period
 22 in which the collection is made.

23 5. If the amount of bad debt exceeds the amount of taxable sales for the period during which
 24 the bad debt is written off, a refund claim may be filed by the seller within the applicable statute of
 25 limitations for refund claim; however, the statute of limitations shall be measured from the due date
 26 of the return on which the bad debt could first be claimed.

27 6. If filing responsibilities have been assumed by a certified service provider, such service
 28 provider may claim, on behalf of the seller, any bad debt allowance provided by this section. The
 29 certified service provider shall credit or refund the full amount of any bad debt allowance or refund
 30 received to the seller.

31 7. For the purposes of reporting a payment received on a previously claimed bad debt, any
 32 payments made on a debt or account shall first be applied proportionally to the taxable price of the
 33 property or service and the sales tax thereon and secondly to interest, service charges, and any other
 34 charges.

35 8. In situations where the books and records of the seller or certified service provider on
 36 behalf of the seller claiming the bad debt allowance support an allocation of the bad debts among
 37 the member states, such an allocation shall be permitted.

38 144.111. 1. (1) All retail sales in Missouri, excluding leases and rentals, of tangible
 39 personal property or digital goods shall be sourced to the location where the order is received by the
 40 seller.

41 (2) This subsection shall apply only if:

42 (a) The location where receipt of the product by the purchaser occurs is determined in
 43 accordance with subsection 2 of this section; and

44 (b) At the time the order is received, the record keeping system of the seller used to
 45 calculate the proper amount of sales or use tax to be imposed captures the location where the order
 46 is received.

47 (3) If the sale is sourced under this section to the location where the order is received by the
 48 seller, only the sales tax for the location where the order is received by the seller may be levied. No

1 additional sales or use tax based on the location where the product is delivered to the purchaser may
 2 be levied on that sale. The purchaser shall not be entitled to any refund if the combined state and
 3 local rate or rates at the location where the product is received by the purchaser is lower than the
 4 rate where the order is received by the seller.

5 (4) A purchaser shall have no additional liability to the state for tax, penalty, or interest on a
 6 sale for which the purchaser remits tax to the seller in the amount invoiced by the seller if such
 7 invoice amount is calculated at either the rate applicable to the location where receipt by the
 8 purchaser occurs or at the rate applicable to the location where the order is received by the seller. A
 9 purchaser may rely on a written representation by the seller as to the location where the order for
 10 such sale was received by the seller. If the purchaser does not have a written representation by the
 11 seller as to the location where the order for such sale was received by the seller, the purchaser may
 12 use a location indicated by a business address for the seller that is available from the business
 13 records of the purchaser that are maintained in the ordinary course of the purchaser's business to
 14 determine the rate applicable to the location where the order was received.

15 (5) The location where the order is received by or on behalf of the seller means the physical
 16 location of a seller or third party such as an established outlet, office location, or automated order
 17 receipt system operated by or on behalf of the seller where an order is initially received by or on
 18 behalf of the seller and not where the order may be subsequently accepted, completed, or fulfilled.
 19 An order is received when all of the information from the purchaser necessary to the determination
 20 whether the order can be accepted has been received by or on behalf of the seller. The location from
 21 which a product is shipped shall not be used in determining the location where the order is received
 22 by the seller.

23 (6) If taxable services are sold with tangible personal property or digital products pursuant
 24 to a single contract or in the same transaction or are billed on the same billing statement or
 25 statements and, because of the application of this section, would be sourced to different
 26 jurisdictions, this subsection shall apply to determine the source for tax.

27 2. Except as provided in section 144.112, if the location where the order is received by the
 28 seller and the location where the receipt of the product by the purchaser or the purchaser's donee, as
 29 designated by the purchaser, occurs are in different states, then the retail sale, excluding lease or
 30 rental, of a product shall be sourced as follows:

31 (1) If the product is received by the purchaser at a business location of the seller, the sale
 32 shall be sourced to such business location;

33 (2) If the product is not received by the purchaser at a business location of the seller, the
 34 sale shall be sourced to the location where receipt by the purchaser or the purchaser's donee, as
 35 designated by the purchaser, occurs, including the location indicated by instructions for delivery to
 36 the purchaser or donee, known to the seller;

37 (3) If subdivisions (1) and (2) of this subsection do not apply, the sale shall be sourced to
 38 the location indicated by an address for the purchaser that is available from the business records of
 39 the seller that are maintained in the ordinary course of the seller's business if use of this address
 40 shall not constitute bad faith;

41 (4) If subdivisions (1), (2), and (3) of this subsection do not apply, the sale shall be sourced
 42 to the location indicated by an address for the purchaser obtained during the consummation of the
 43 sale, including the address of a purchaser's payment instrument, if no other address is available and
 44 if use of this address shall not constitute bad faith; and

45 (5) If the previous rules of subdivisions (1), (2), (3), and (4) of this subsection do not apply,
 46 including the circumstances in which the seller is without sufficient information to apply the
 47 previous rules, then the location will be determined by the address from which tangible personal
 48 property was shipped, from which the digital good or computer software delivered electronically

was first available for transmission from the seller, or from which the service was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.

3. Notwithstanding subsections 1 and 2 of this section, all sales of motor vehicles, trailers, semitrailers, watercraft, and aircraft that do not qualify as transportation equipment shall be sourced to the address of the owner thereof.

4. The lease or rental of tangible personal property, other than property identified in subsection 2 or 3 of this section or transactions regulated under sections 407.660 to 407.665, shall be sourced as follows:

(1) For a lease or rental that requires recurring periodic payments, the first periodic payment is sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section. Periodic payments made subsequent to the first payment are sourced to the primary property location for each period covered by the payment. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business if use of this address shall not constitute bad faith. The property location shall not be altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls;

(2) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section; and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis or on the acquisition of property for lease.

5. The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment, as defined in section 144.010, shall be sourced as follows:

(1) For a lease or rental that requires recurring periodic payments, each periodic payment is sourced to the primary property location. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business if use of such address does not constitute bad faith. Such location shall not be altered by intermittent use at different locations;

(2) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section; and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis or on the acquisition of property for lease.

6. The retail sale, including lease or rental, of transportation equipment shall be sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section, notwithstanding the exclusion of lease or rental in subsection 1 of this section.

144.112. 1. The retail sale of a product shall be sourced in accordance with section 144.111. The provisions of section 144.111 shall apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of section 144.111 shall only apply to determine a seller's obligation to pay or collect and remit sales or use tax with respect to the seller's retail sale of a product. The provisions of this subsection shall not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

2. Section 144.111 shall not apply to sales or use taxes levied on the following:

(1) Retail sales or transfers of watercraft, modular homes, manufactured homes, or mobile homes; and

(2) Telecommunications services and ancillary services.

144.113. 1. (1) A purchaser of advertising and promotional direct mail may provide the

1 seller with:

2 (a) A direct pay permit;

3 (b) An agreement certificate of exemption claiming direct mail or other written statement
 4 approved, authorized, or accepted by the state; or

5 (c) Information showing the jurisdictions to which the advertising and promotional direct
 6 mail is to be delivered to recipients.

7 (2) If the purchaser provides the permit, certificate, or statement referred to in paragraph (a)
 8 or (b) of subdivision (1) of subsection 1 of this section, the seller, in the absence of bad faith, is
 9 relieved of all obligations to collect, pay, or remit any tax on any transaction involving advertising
 10 and promotional direct mail to which the permit, certificate, or statement applies. The purchaser
 11 shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be
 12 delivered to the recipients and shall report and pay any applicable tax due.

13 (3) If the purchaser provides the seller information showing the jurisdictions to which the
 14 advertising and promotional direct mail is to be delivered to recipients, the seller shall source the
 15 sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered and
 16 shall collect and remit the applicable tax. In the absence of bad faith, the seller is relieved of any
 17 further obligation to collect any additional tax on the sale of advertising and promotional direct mail
 18 where the seller has sourced the sale according to the delivery information provided by the
 19 purchaser.

20 (4) If the purchaser does not provide the seller with any of the items listed in paragraph (a),
 21 (b), or (c) of subdivision (1) of subsection 1 of this section, the sale shall be sourced according to
 22 subdivision (5) of subsection 2 of section 144.111. The state to which the advertising and
 23 promotional direct mail is delivered may disallow credit for tax paid on sales sourced under this
 24 subdivision.

25 (5) Notwithstanding section 144.111, this subsection shall apply to sales of advertising and
 26 promotional direct mail.

27 2. (1) Except as otherwise provided in this subsection, sales of other direct mail are sourced
 28 in accordance with subdivision (3) of subsection 2 of section 144.111.

29 (2) A purchaser of other direct mail may provide the seller with either:

30 (a) A direct pay permit; or

31 (b) An agreement certificate of exemption claiming direct mail or other written statement
 32 approved, authorized, or accepted by the state.

33 (3) If the purchaser provides the permit, certificate, or statement referred to in paragraph (a)
 34 or (b) of subdivision (2) of this subsection, the seller, in the absence of bad faith, is relieved of all
 35 obligations to collect, pay, or remit any tax on any transaction involving other direct mail to which
 36 the permit, certificate, or statement. Notwithstanding subdivision (1) of this subsection, the sale
 37 shall be sourced to the jurisdictions to which the other direct mail is to be delivered to the recipients,
 38 and the purchaser shall report and pay applicable tax due.

39 (4) Notwithstanding section 144.111, this subsection shall apply to sales of other direct
 40 mail.

41 3. (1) (a) This section applies to a transaction characterized under state law as the sale of
 42 services only if the service is an integral part of the production and distribution of printed material
 43 that meets the definition of direct mail; and

44 (b) This section shall not apply to any transaction that includes the development of billing
 45 information or the provision of any data processing service that is more than incidental regardless of
 46 whether advertising and promotional direct mail is included in the same mailing.

47 (2) If a transaction is a bundled transaction that includes advertising and promotional direct
 48 mail, this section applies only if the primary purpose of the transaction is the sale of products or

1 services that meet the definition of advertising and promotional direct mail.

2 (3) Nothing in this section shall limit any purchaser's:

3 (a) Obligation for sales or use tax to any state to which the direct mail is delivered;

4 (b) Right under local, state, federal, or constitutional law to a credit for sales or use taxes
5 legally due and paid to other jurisdictions; or

6 (c) Right to a refund of sales or use taxes overpaid to any jurisdiction.

7 (4) This section applies for purposes of uniformly sourcing direct mail transactions and
8 shall not impose requirements on states regarding the taxation of products that meet the definition of
9 direct mail or to the application of sales for resale or other exemptions.

10 144.114. 1. The state shall review software submitted to the streamlined sales and use tax
11 governing board for certification as a certified automated system (CAS) under section 501 of the
12 streamlined sales and use tax agreement. Such review shall include a review to determine that the
13 program adequately classifies the state's product-based exemptions. Upon completion of the review,
14 the state shall certify to the governing board its acceptance or rejection of the classifications made
15 by the system. The state shall relieve a certified service provider (CSP) or model 2 seller from
16 liability to this state and its local jurisdictions for failure to collect sales or use taxes resulting from
17 the CSP or model 2 seller's reliance on the certification provided by the state.

18 2. The streamlined sales and use tax governing board and this state shall not be responsible
19 for classification of an item or transaction with the product-based exemptions. The relief from
20 liability provided in this section shall not be available for a CSP or model 2 seller that has
21 incorrectly classified an item or transaction into a product-based exemption certified by this state.
22 This subsection shall apply to the individual listing of items or transactions within a product
23 definition approved by the governing board or the state.

24 3. If the state determines that an item or transaction is incorrectly classified as to its
25 taxability, it shall notify the CSP or model 2 seller of the incorrect classification. The CSP or model
26 2 seller shall have ten days to revise the classification after receipt of notice from the state of the
27 determination. Upon expiration of the ten days, such CSP or model 2 seller shall be liable for
28 failure to collect the correct amount of sales or use taxes due and owing to the state.

29 144.123. 1. The director shall provide and maintain a database that describes boundary
30 changes for all taxing jurisdictions and the effective dates of such changes for sales and use tax
31 purposes.

32 2. The director shall provide and maintain a database of all sales and use tax rates for all
33 taxing jurisdictions. For the identification of counties and cities, codes corresponding to the rates
34 shall be provided according to Federal Information Processing Standards (FIPS) as developed by the
35 National Institute of Standards and Technology. For the identification of all other jurisdictions,
36 codes corresponding to the rates shall be in a format determined by the director.

37 3. The director shall provide and maintain a database that assigns each five- and nine-digit
38 zip code to the proper rates and taxing jurisdictions. The lowest combined tax rate imposed in the
39 zip code area shall apply if the area includes more than one tax rate in any level of taxing
40 jurisdiction. If a nine-digit zip code designation is not available for a street address, or if a seller or
41 a certified service provider (CSP) is unable to determine the nine-digit zip code designation
42 applicable to a purchase after exercising due diligence to determine the designation, the seller or
43 CSP may apply the rate for the five-digit zip code area. For purposes of this section, there shall be a
44 rebuttable presumption that a seller or CSP has exercised due diligence if the seller has attempted to
45 determine the nine-digit zip code designation by utilizing software approved by the director that
46 makes this designation from the street address and the five-digit zip code applicable to a purchase.

47 4. The director may provide address-based boundary database records for assigning taxing
48 jurisdictions and associated rates that shall be in addition to the requirements of subsection 3 of this

section. The database records shall be in the same approved format as the database records required under subsection 3 of this section and shall meet the requirements developed pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment database records pursuant to the agreement, sellers that register under the agreement shall be required to use such database. A seller or CSP shall use such database records in place of the five- and nine-digit zip code database records provided for in subsection 3 of this section. If a seller or CSP is unable to determine the applicable rate and jurisdiction using an address-based database record after exercising due diligence, the seller or CSP may apply the nine-digit zip code designation applicable to a purchase. If a nine-digit zip code designation is not available for a street address or if a seller or CSP is unable to determine the nine-digit zip code designation applicable to a purchase after exercising due diligence to determine the designation, the seller or CSP may apply the rate for the five-digit zip code area. For the purposes of this section, there shall be a rebuttable presumption that a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine the tax rate and jurisdiction by utilizing software approved by the director and makes the assignment from the address and zip code information applicable to the purchase. If the director has met the requirements of subsection 3 of this section, the director may also elect to certify vendor-provided address-based databases for assigning tax rates and jurisdictions. The databases shall be in the same approved format as the database records under this section and meet the requirements developed pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies a vendor address-based database, a seller or CSP may use such database in place of the database provided for in this subsection.

5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section shall be in downloadable format as determined by the director. The databases may be directly provided by the director or provided by a vendor as designated by the director. A database provided by a vendor as designated by the director shall be applicable and subject to the provisions of section 144.1031 and this section. The databases shall be provided at no cost to the user of the database. The provisions of subsections 3 and 4 of this section shall not apply if the purchased product is received by the purchaser at the business location of the seller.

6. No seller or CSP shall be liable for reliance upon erroneous data provided by the director on tax rates, boundaries, or taxing jurisdiction assignments.

144.124. 1. The director shall complete a taxability matrix. The state's entries in the matrix shall be provided and maintained by the director in a database that is in a downloadable format.

2. The director shall provide reasonable notice of changes in the taxability of the products or services listed in the taxability matrix.

3. A seller or certified service provider (CSP) shall be relieved from liability to this state or any local taxing jurisdiction for having charged and collected the incorrect amount of state or local sales or use tax resulting from such seller's or CSP's reliance upon erroneous data provided by the director in the taxability matrix.

144.125. 1. (1) Amnesty shall be granted for uncollected or unpaid sales or use tax to a seller who registers to pay or to collect and remit applicable sales or use tax on sales made to purchasers in this state in accordance with the terms of the agreement, provided that the seller was not so registered in this state in the twelve-month period preceding the effective date of this state's participation in the agreement.

(2) Amnesty shall preclude assessment for uncollected or unpaid sales or use tax together with penalty or interest for sales made during the period the seller was not registered in this state, provided registration occurs within twelve months of the effective date of this state's participation in the agreement.

(3) Amnesty shall be provided if this state joins the agreement after the seller has registered.

2. Amnesty shall not be available to a seller with respect to any matter or matters for which the seller received notice of the commencement of an audit and for which audit is not yet finally resolved, including any related administrative and judicial processes. The amnesty shall not be available for sales or use taxes already paid or remitted to this state or to taxes collected by the seller.

3. Amnesty provided under this section shall be fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration and payment or collection and remittance of applicable sales or use taxes for a period of at least thirty-six months. The statute of limitations applicable to asserting a tax liability during this thirty-six-month period shall be tolled.

4. Amnesty provided under this section shall be applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a purchaser.

5. The provisions of this section shall become effective as of the date that the state joins and becomes a member state of the agreement.

144.140. 1. From every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof.

2. If the director of the department of revenue enters into the streamlined sales and use tax agreement under section 32.070, the director shall provide a monetary allowance from the taxes collected to each of the following:

(1) A certified service provider, in accordance with the agreement and under the terms of the contract signed with the provider, provided that such allowance shall not exceed two percent of the amount collected;

(2) Any vendor registered under the agreement that selects a certified automated system to perform part of its sales or use tax functions; or

(3) Any vendor registered under the agreement that uses a proprietary system to calculate taxes due and has entered into a performance agreement with states that are members of the streamlined sales and use tax agreement.

3. The monetary allowance provided for vendors in subdivision (2) or (3) of subsection 2 of this section shall be in an amount equal to two percent of the taxes collected.

4. Any vendor receiving an allowance under subsection 2 of this section shall not be entitled simultaneously to deduct the allowance provided for in subsection 1 of this section.

144.210. 1. The burden of proving that a sale of tangible personal property, services, substances or things was not a sale at retail shall be upon the person who made the sale, except that with respect to sales, services, or transactions provided for in section 144.070. ~~[The seller shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence for any exempt sales claimed; provided, however, that before any administrative tribunal of this state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof admissible under the applicable rules of evidence; except that when a purchaser has purchased tangible personal property or services sales tax free under a claim of exemption which is found to be improper, the director of revenue may collect the proper amount of tax, interest, additions to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty collected by the director from the purchaser shall be credited against the amount otherwise due from the seller on the purchases or sales where the exemption was claimed.]~~

2. If the director of revenue is not satisfied with the return and payment of the tax made by any person, he is hereby authorized and empowered to make an additional assessment of tax due from such person, based upon the facts contained in the return or upon any information within his

possession or that shall come into his possession.

3. The director of revenue shall give to the person written notice of such additional or revised assessment by certified or registered mail to the person at his or its last known address.

144.212. 1. In addition to all other provisions of law providing for exemptions, if an exemption is claimed by a purchaser:

(1) The seller shall obtain identifying information of the purchaser and the reason for claiming a tax exemption at the time of the purchase;

(2) A purchaser shall not be required to provide a signature to claim an exemption from tax unless a paper exemption certificate is used;

(3) The seller shall use the standard form for claiming an exemption electronically prescribed by the director of the department of revenue and acceptable to the streamlined sales and use tax governing board;

(4) The seller shall obtain the same information for proof of a claimed exemption regardless of the medium in which the transaction occurred;

(5) The seller shall maintain proper records of exempt transactions and provide such records to the director of the department of revenue or the director's designee upon request; and

(6) In the case of drop shipment sales, a third-party vendor such as a drop shipper may claim a resale exemption based on an exemption certificate provided by its customer or any other acceptable information available to the third-party vendor evidencing qualification for a resale exemption, regardless of whether the customer is registered to collect and remit sales and use tax in the state where the sale is sourced.

2. Sellers that comply with the requirements of this section shall be relieved from collecting and remitting tax otherwise applicable if it is determined that the purchaser improperly claimed an exemption, and such purchaser shall be liable for the nonpayment of tax. Relief from liability provided under this section shall not apply to a seller who fraudulently fails to collect tax, to a seller who solicits purchasers to participate in the unlawful claim of an exemption, to a seller who accepts an exemption certificate if the purchaser claims an entity-based exemption if the subject of the transaction sought to be covered by the exemption certificate is actually received by the purchaser at a location operated by the seller and the state in which that location resides provides an exemption certificate that clearly and affirmatively indicates that the claimed exemption is not available in such state, or to a seller who accepts an exemption certificate claiming multiple points of use for tangible personal property other than computer software for which an exemption claiming multiple points of use:

(1) A seller shall be relieved from collecting and remitting tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the agreement within ninety days subsequent to the date of sale;

(2) If a seller fails to obtain an exemption certificate or all relevant data elements as provided in this section, the seller may, within one hundred twenty days subsequent to a request for substantiation by the director of the department of revenue or the director's designee, either prove that the transaction was not subject to tax by other means or obtain a fully completed exemption certificate from the purchaser, taken in good faith.

3. Nothing in this section shall affect the ability of the director of the department of revenue or the director's designee to require purchasers to update exemption certificate information or to reapply with the state to claim certain exemptions.

4. Notwithstanding the provisions of subsection 2 of this section to the contrary, the director shall relieve a seller of the tax otherwise applicable if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship. The director shall not request from the seller renewal of blanket certificates or updates of exemption certificate

information or data elements if there is a recurring business relationship between the buyer and seller. For purposes of this section, a recurring business relationship exists if a period of no more than twelve months elapses between sales transactions.

144.285. 1. ~~[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 tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the director of revenue shall establish brackets, showing the amounts of tax to be collected on sales of specified amounts, which shall be applicable to all taxable transactions]~~ When a seller is computing the amount of tax owed by the purchaser and remitted to the state:

(1) Tax computation shall be carried to the third decimal place; and

(2) The tax shall be rounded to a whole cent using a method that rounds up to the next cent if the third decimal place is greater than four.

2. ~~[In all instances where statements covering taxable purchases are rendered to the taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying the applicable tax rate to the taxable purchases represented on the statement, rounded to the nearest whole cent, or by application of the brackets established by the director of revenue, at the option of the retail vendor]~~ Sellers may elect to compute the tax due on a transaction on an item or an invoice basis. The provision of this subsection may be applied to the aggregated state and local taxes.

3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax any sum in excess of the sums provided for in this section.

4. ~~[A vendor may, at his option, determine the amount charged to and received from each purchaser by use of a formula which applies the applicable tax rate to each taxable purchase, rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to all purchases similarly situated.~~

~~—5.]~~ Amounts which a vendor charges to and receives from the purchaser in accordance with this section shall not be includable in ~~[his]~~ the vendor's gross receipts if the amounts are separately charged or stated.

~~[6.]~~ 5. If sales tax for one or more local political subdivisions is owed by a taxpayer pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a filing period specified in section 144.080, the director of revenue shall deposit the tax remitted proportionately to each taxing jurisdiction in accordance with the percentage that each such jurisdiction's share of the tax due for the filing period bears to the total tax due from such taxpayer for such period. The unpaid balance due along with penalties and interest shall be similarly prorated among the state and all local jurisdictions for which tax was due during the filing period for which an underpayment occurs. The provisions of this subsection shall apply to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax Holiday".

2. ~~[For purposes of this section, the following terms mean:~~

~~—(1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and~~

~~—(2) "Energy star certified", any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.~~

~~—3.]~~ In each year beginning on or after January 1, 2009, there is hereby specifically exempted from state sales tax law all retail sales of any ~~[energy star certified]~~ new appliance that is an energy star qualified product, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

~~[4. A political subdivision may allow the sales tax holiday under this section to apply to its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any such ordinance or order.~~

~~5. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.]; and~~

Further amend said bill, Page 9, Section 144.605, Line 129, by inserting immediately after all of said section and line the following:

"144.655. 1. Every vendor, on or before the last day of the month following each calendar quarterly period of three months, shall file with the director of revenue a return of all taxes collected for the preceding quarter in the form prescribed by the director of revenue, showing the total sales price of the tangible personal property sold by the vendor, the storage, use or consumption of which is subject to the tax levied by this law, and other information the director of revenue deems necessary. The return shall be accompanied by a remittance of the amount of the tax required to be collected by the vendor during the period covered by the return. Returns shall be signed by the vendor or the vendor's authorized agent. The director of revenue may promulgate rules or regulations changing the filing and payment requirements of vendors, but shall not require any vendor to file and pay more frequently than required in this section.

2. Where the aggregate amount of tax required to be collected by a vendor is in excess of two hundred and fifty dollars for either the first or second month of a calendar quarter, the vendor shall pay such aggregate amount for such months to the director of revenue by the twentieth day of the succeeding month. The amount so paid shall be allowed as a credit against the liability shown on the vendor's quarterly return required by this section.

3. Where the aggregate amount of tax required to be collected by a vendor is less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the vendor to file a return for a calendar year. The return shall be filed and the taxes paid on or before January thirty-first of the succeeding year.

4. Except as provided in subsection 5 of this section, every person purchasing tangible personal property, the storage, use or consumption of which is subject to the tax levied by sections 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance with the provisions of section 144.650, shall file with the director of revenue a return for the preceding reporting period in the form and manner that the director of revenue prescribes, showing the total sales price of the tangible property purchased during the preceding reporting period and any other information that the director of revenue deems necessary for the proper administration of sections 144.600 to 144.748. The return shall be accompanied by a remittance of the amount of the tax required by sections 144.600 to 144.748 to be paid by the person. Returns shall be signed by the person liable for the tax or such person's duly authorized agent. For purposes of this subsection, the reporting period shall be determined by the director of revenue and may be a calendar quarter or a calendar year. Annual returns and payments required by the director pursuant to this subsection shall be due on or before April fifteenth of the year for the preceding calendar year and quarterly returns and payments shall be due on or before the last day of the month following each calendar period of three months. Upon the taxpayer's request, the director may allow the filing of such returns and payments on a monthly basis. If a taxpayer elects to file a monthly return and payment, such return and payment shall be due on or before the twentieth day of the succeeding month.

5. Any person purchasing tangible personal property subject to the taxes imposed by

sections 144.600 to 144.748 shall not be required to file a use tax return with the director of revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two thousand dollars in any calendar year.

6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the tax imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of tangible personal property used, stored or consumed in this state and to remit all taxes collected to the director of revenue in accordance with the provisions of this section nor shall it relieve a purchaser from paying such taxes to a vendor registered in accordance with the provisions of section 144.650.

7. Any out-of-state seller that is not legally required to register for use tax in this state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a return for the calendar year. The return shall be filed and the taxes paid on or before January thirty-first of the succeeding year. In the event that any out-of-state seller that is not legally required to register for use tax in this state but chooses to collect and remit use tax under sections 144.600 to 144.761 has accumulated state and local use tax funds in an amount equal to one thousand dollars or more, such vendor shall file a return and remit the amount due for the month in which the accumulated state and local use tax funds equal or exceed one thousand dollars.

~~144.710. [From every remittance made by a vendor as required by sections 144.600 to 144.745 to the director of revenue on or before the date when the remittance becomes due, the vendor may deduct and retain an amount equal to two percent thereof]~~ Sections 144.210 and 144.212, pertaining to the allowance for timely remittance of payment, are applicable to the tax levied by this law.

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

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

Shall the regional jail district of (counties' names) impose a region-wide sales tax of (insert amount) for the purpose of providing jail services and court facilities and equipment for the region?

☐ 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 proposal, then the order and any amendment to such order shall be in effect on the first day of the second calendar quarter ~~[immediately following the election approving the proposal]~~ after the director of revenue receives notification of adoption of the local sales tax. If the proposal receives less than the required majority, the commission shall have no power to impose the sales tax authorized pursuant to this section unless and until the commission shall again have submitted another proposal to authorize the commission to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district

1 voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted
 2 to the voters sooner than twelve months from the date of the last submission of a proposal pursuant
 3 to this section.

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

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

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

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

40 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall
 41 apply to the tax imposed pursuant to this section.

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

43 238.235. 1. (1) Any transportation development district may by resolution impose a
 44 transportation development district sales tax on all retail sales made in such transportation
 45 development district which are subject to taxation pursuant to the provisions of sections 144.010 to
 46 144.525, except such transportation development district sales tax shall not apply to the sale or use
 47 of motor vehicles, trailers, boats or outboard motors ~~nor to all sales of electricity or electrical~~
 48 ~~current, water and gas, natural or artificial, nor to sales of service to telephone subscribers, either~~

1 ~~local or long distance~~]. Such transportation development district sales tax may be imposed for any
 2 transportation development purpose designated by the transportation development district in its
 3 ballot of submission to its qualified voters, except that no resolution enacted pursuant to the
 4 authority granted by this section shall be effective unless:

5 (a) The board of directors of the transportation development district submits to the qualified
 6 voters of the transportation development district a proposal to authorize the board of directors of the
 7 transportation development district to impose or increase the levy of an existing tax pursuant to the
 8 provisions of this section; or

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

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

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

20 ☐ YES

20 ☐ NO

21
 22 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 23 the question, place an "X" in the box opposite "NO".
 24

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

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

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

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

46 ~~———(6)] All revenue received by a transportation development district from the tax authorized by~~
 47 ~~this section which has been designated for a certain transportation development purpose shall be~~
 48 ~~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] 4 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
 12 apply to the sale or use of motor vehicles, trailers, boats or outboard motors ~~[nor to public utilities]~~.
 13 Any transportation development district sales tax imposed pursuant to this section shall be imposed
 14 at a 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,
 18 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate
 19 of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported
 20 and 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~~
 22 ~~of 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 32.087 and section 32.057, the uniform confidentiality provision,~~
 30 ~~shall apply to the collection of the tax imposed by this section, except as modified in this section.~~

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

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

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

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

45 ~~——— (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail~~
 46 ~~sales except retail sales of motor vehicles shall be deemed to be consummated at the place of~~
 47 ~~business of the retailer unless the tangible personal property sold is delivered by the retailer or the~~
 48 ~~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.

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

[6.] 4. (1) No transportation development district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects.

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

[7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the contrary, the sales tax imposed by a district whose project is a public mass transportation system 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.

6. 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.

7. 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

1 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed
 2 under the provisions of this section shall be effective unless the governing body of the county, on
 3 behalf of the transit authority, submits to the voters of the county, at a county or state general,
 4 primary or special election, a proposal to authorize the transit authority to impose a tax.

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

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

10 ☐ YES

☐ NO

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

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

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

27 4. No transit authority imposing a sales tax pursuant to this section may repeal or amend
 28 such sales tax unless such repeal or amendment is submitted to and approved by the voters of the
 29 county in the same manner as provided in subsection 1 of this section for approval of such tax.
 30 Whenever the governing body of any county in which a sales tax has been imposed in the manner
 31 provided by this section receives a petition, signed by ten percent of the registered voters of such
 32 county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the
 33 governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed
 34 under the provisions of this section. If a majority of the votes cast on the proposal by the registered
 35 voters voting thereon are in favor of the proposal to repeal the sales tax, then such sales tax is
 36 repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the
 37 proposal to repeal the sales tax, then such sales tax shall remain in effect.

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

46 6. After the effective date of any tax imposed under the provisions of this section, the
 47 director of revenue shall perform all functions incident to the administration, collection,
 48 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the

1 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
 2 The tax imposed under this section and the tax imposed under the sales tax law of the state of
 3 Missouri shall be collected together and reported upon such forms and under such administrative
 4 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
 5 required to collect and report the sales tax to collect the amount required to be reported and
 6 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the
 7 tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285 shall
 8 apply to all taxable transactions.

9 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
 10 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
 11 the tax imposed by this section, except as modified in this section. All exemptions granted to
 12 agencies of government, organizations, persons and to the sale of certain articles and items of
 13 tangible personal property and taxable services under the provisions of sections 144.010 to 144.525
 14 are hereby made applicable to the imposition and collection of the tax imposed by this section. The
 15 same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to
 16 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of
 17 this section, and no additional permit or exemption certificate or retail certificate shall be required;
 18 except that the director of revenue may prescribe a form of exemption certificate for an exemption
 19 from the tax imposed by this section. All discounts allowed the retailer under the provisions of the
 20 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby
 21 allowed and made applicable to any taxes collected under the provisions of this section. The
 22 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those
 23 sections are hereby made applicable to violations of this section.

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

34 ~~———9.]~~ All sales taxes collected by the director of revenue under this section on behalf of any
 35 transit authority, less one percent for cost of collection which shall be deposited in the state's general
 36 revenue fund after payment of premiums for surety bonds as provided in this section, shall be
 37 deposited in the state treasury in a special trust fund, which is hereby created, to be known as the
 38 "County Transit Authority Sales Tax Trust Fund". The moneys in the county transit authority sales
 39 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
 40 the state. The director of revenue shall keep accurate records of the amount of money in the trust
 41 fund which was collected in each transit authority imposing a sales tax under this section, and the
 42 records shall be open to the inspection of officers of the county and the public. Not later than the
 43 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust
 44 fund during the preceding month to the transit authority which levied the tax.

45 [40:] 9. The director of revenue may authorize the state treasurer to make refunds from the
 46 amounts in the trust fund and credited to any transit authority for erroneous payments and
 47 overpayments made, and may authorize the state treasurer to redeem dishonored checks and drafts
 48 deposited to the credit of such transit authorities. If any transit authority abolishes the tax, the

transit authority 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 transit authority, the director of revenue shall authorize the state treasurer to remit the balance in the account to the transit authority and close the account of that transit authority. The director of revenue shall notify each transit authority of each instance of any amount refunded or any check redeemed from receipts due the transit authority. The director of revenue shall annually report on his management of the trust fund and administration of the sales taxes authorized by this section. He shall provide each transit authority imposing the tax authorized by this section with a detailed accounting of the source of all funds received by him for the transit authority.

~~[41-]~~ 10. The director of revenue and any of his deputies, assistants and employees who shall have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of this section shall enter a surety bond or bonds payable to any and all transit authorities in whose behalf such funds have been collected under this section in the amount of one hundred thousand dollars; but the director of revenue may enter into a blanket bond or bonds covering himself and all such deputies, assistants and employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by the director of revenue from the share of the collection retained by the director of revenue for the benefit of the state.

~~[42-]~~ 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the seller, but shall be collected by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a county where a sales tax is imposed under this section. The amounts so collected, less the one percent collection cost, shall be deposited in the county transit authority sales tax trust fund. The purchase or sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address of the applicant. As used in this subsection, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

~~[43-]~~ 12. In any county where the transit authority sales tax has been imposed, if any person is delinquent in the payment of the amount required to be paid by him under this section or in the event a determination has been made against him 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. 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 this section, the director of revenue shall notify the transit authority to which delinquent taxes are due under this section by United States registered mail or certified mail at least ten days before turning the case over to the attorney general. The transit authority, acting through its attorney, may join in such suit as a party plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In the event any person fails or refuses to pay the amount of any sales tax due under this section, the director of revenue shall promptly notify the transit authority to which the tax would be due so that appropriate action may be taken by the transit authority.

~~[44-]~~ 13. 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 this section, the director of revenue shall permit the transit authority to join in any sale

1 of property to pay the delinquent taxes and penalties due the state and to the transit authority under
 2 this section. The proceeds from such sale shall first be applied to all sums due the state, and the
 3 remainder, if any, shall be applied to all sums due such transit authority under this section.

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

7 ~~———16.] 14.~~ In the event that any transit authority in any county with a charter form of
 8 government and with more than two hundred fifty thousand but fewer than three hundred fifty
 9 thousand inhabitants submits a proposal in any election to increase the sales tax under this section,
 10 and such proposal is approved by the voters, the county shall be reimbursed for the costs of
 11 submitting such proposal from the funds derived from the tax levied under this section.

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

14 ~~[66.601. The duties of the director of revenue with respect to the allocation, division~~
 15 ~~and distribution of sales and use tax proceeds determined to be due any county of the~~
 16 ~~first classification having a charter form of government and having a population of~~
 17 ~~nine hundred thousand or more inhabitants and all municipalities within such county,~~
 18 ~~resulting from taxes levied or imposed under the authority of sections 66.600 to~~
 19 ~~66.630, section 144.748, and sections 94.850 to 94.857, may be delegated to the~~
 20 ~~county levying the county sales tax under sections 66.600 to 66.630, at the discretion~~
 21 ~~of the director of revenue and with the consent of the county. Notwithstanding the~~
 22 ~~provisions of section 32.057 to the contrary, if such duties are so assigned, the~~
 23 ~~director of revenue shall furnish the county with sufficient information to perform~~
 24 ~~such duties in such form as may be agreed upon by the director and the county at no~~
 25 ~~cost to the county. The county shall be bound by the provisions of section 32.057,~~
 26 ~~and shall use any information provided by the director of revenue under the~~
 27 ~~provisions of this section solely for the purpose of allocating, dividing and~~
 28 ~~distributing such sales and use tax revenues. The county shall exercise all of the~~
 29 ~~director's powers and duties with respect to such allocation, division and distribution,~~
 30 ~~and shall receive no fee for carrying out such powers and duties.]~~

31 ~~[67.1713. Beginning January 1, 2002, there is hereby specifically exempted~~
 32 ~~from the tax imposed pursuant to section 67.1712 all sales of food as defined by~~
 33 ~~section 144.014.]~~

34 ~~[67.1971. All entities remitting the sales tax authorized pursuant to section~~
 35 ~~67.1959 shall have their liability reduced by an amount equal to twenty-five percent~~
 36 ~~of any taxes collected and remitted pursuant to sections 94.802 to 94.805.]~~

37 ~~[144.069. All sales taxes associated with the titling of motor vehicles,~~
 38 ~~trailers, boats and outboard motors under the laws of Missouri shall be imposed at~~
 39 ~~the rate in effect at the location of the address of the owner thereof, and all sales~~
 40 ~~taxes associated with the titling of vehicles under leases of over sixty-day duration of~~
 41 ~~motor vehicles, trailers, boats and outboard motors shall be imposed at the rate in~~
 42 ~~effect, unless the vehicle, trailer, boat or motor has been registered and sales taxes~~
 43 ~~have been paid prior to the consummation of the lease agreement at the location of~~
 44 ~~the address of the lessee thereof on the date the lease is consummated, and all~~
 45 ~~applicable sales taxes levied by any political subdivision shall be collected and~~
 46 ~~remitted on such sales from the purchaser or lessee by the state department of~~
 47 ~~revenue on that basis.]~~

48 ~~[144.517. In addition to the exemptions granted pursuant to section 144.030,~~

there shall also be exempted from state sales and use taxes all sales of textbooks, as defined by section 170.051, when such textbook is purchased by a student who possesses proof of current enrollment at any Missouri public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field, provided that the books which are exempt from state sales tax are those required or recommended for a class. Upon request the institution or department must provide at least one list of textbooks to the bookstore each semester. Alternately, the student may provide to the bookstore a list from the instructor, department or institution of his or her required or recommended textbooks. This exemption shall not apply to any locally imposed sales or use tax.]

[144.605. The following words and phrases as used in sections 144.600 to 144.745 mean and include:

- (1) "Calendar quarter", the period of three consecutive calendar months ending on March thirty-first, June thirtieth, September thirtieth or December thirty-first;
- (2) "Engages in business activities within this state" includes:
 - (a) Maintaining or having a franchisee or licensee operating under the seller's trade name in this state if the franchisee or licensee is required to collect sales tax pursuant to sections 144.010 to 144.525;
 - (b) Soliciting sales or taking orders by sales agents or traveling representatives;
 - (c) A vendor is presumed to engage in business activities within this state if any person, other than a common carrier acting in its capacity as such, that has substantial nexus with this state:
 - a. Sells a similar line of products as the vendor and does so under the same or a similar business name;
 - b. Maintains an office, distribution facility, warehouse, or storage place, or similar place of business in the state to facilitate the delivery of property or services sold by the vendor to the vendor's customers;
 - c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers within the state;
 - d. Facilitates the vendor's delivery of property to customers in the state by allowing the vendor's customers to pick up property sold by the vendor at an office, distribution facility, warehouse, storage place, or similar place of business maintained by the person in the state; or
 - e. Conducts any other activities in the state that are significantly associated with the vendor's ability to establish and maintain a market in the state for the sales;
 - (d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's activities in the state are not significantly associated with the vendor's ability to establish or maintain a market in this state for the vendor's sales;
 - (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business activities within this state if the vendor enters into an agreement with one or more residents of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website, an in-person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor to customers in the state who are referred to the vendor by all residents with this type of an agreement

1 with the vendor is in excess of ten thousand dollars during the preceding twelve
2 months;

3 ——— (f) The presumption in paragraph (e) may be rebutted by submitting proof
4 that the residents with whom the vendor has an agreement did not engage in any
5 activity within the state that was significantly associated with the vendor's ability to
6 establish or maintain the vendor's market in the state during the preceding twelve
7 months. Such proof may consist of sworn written statements from all of the residents
8 with whom the vendor has an agreement stating that they did not engage in any
9 solicitation in the state on behalf of the vendor during the preceding year provided
10 that such statements were provided and obtained in good faith;

11 ——— (3) "Maintains a place of business in this state" includes maintaining,
12 occupying, or using, permanently or temporarily, directly or indirectly, by whatever
13 name called, an office, place of distribution, sales or sample room or place,
14 warehouse or storage place, or other place of business in this state, whether owned or
15 operated by the vendor or by any other person other than a common carrier acting in
16 its capacity as such;

17 ——— (4) "Person", any individual, firm, copartnership, joint venture, association,
18 corporation, municipal or private, and whether organized for profit or not, state,
19 county, political subdivision, state department, commission, board, bureau or agency,
20 except the state transportation department, estate, trust, business trust, receiver or
21 trustee appointed by the state or federal court, syndicate, or any other group or
22 combination acting as a unit, and the plural as well as the singular number;

23 ——— (5) "Purchase", the acquisition of the ownership of, or title to, tangible
24 personal property, through a sale, as defined herein, for the purpose of storage, use or
25 consumption in this state;

26 ——— (6) "Purchaser", any person who is the recipient for a valuable consideration
27 of any sale of tangible personal property acquired for use, storage or consumption in
28 this state;

29 ——— (7) "Sale", any transfer, barter or exchange of the title or ownership of
30 tangible personal property, or the right to use, store or consume the same, for a
31 consideration paid or to be paid, and any transaction whether called leases, rentals,
32 bailments, loans, conditional sales or otherwise, and notwithstanding that the title or
33 possession of the property or both is retained for security. For the purpose of this
34 law the place of delivery of the property to the purchaser, user, storer or consumer is
35 deemed to be the place of sale, whether the delivery be by the vendor or by common
36 carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers,
37 representatives, consignors, peddlers, canvassers or otherwise;

38 ——— (8) "Sales price", the consideration including the charges for services, except
39 charges incident to the extension of credit, paid or given, or contracted to be paid or
40 given, by the purchaser to the vendor for the tangible personal property, including
41 any services that are a part of the sale, valued in money, whether paid in money or
42 otherwise, and any amount for which credit is given to the purchaser by the vendor,
43 without any deduction therefrom on account of the cost of the property sold, the cost
44 of materials used, labor or service cost, losses or any other expenses whatsoever,
45 except that cash discounts allowed and taken on sales shall not be included and "sales
46 price" shall not include the amount charged for property returned by customers upon
47 rescission of the contract of sales when the entire amount charged therefor is
48 refunded either in cash or credit or the amount charged for labor or services rendered

1 in installing or applying the property sold, the use, storage or consumption of which
 2 is taxable pursuant to sections 144.600 to 144.745. In determining the amount of tax
 3 due pursuant to sections 144.600 to 144.745, any charge incident to the extension of
 4 credit shall be specifically exempted;

5 ——— (9) "Selling agent", every person acting as a representative of a principal,
 6 when such principal is not registered with the director of revenue of the state of
 7 Missouri for the collection of the taxes imposed pursuant to sections 144.010 to
 8 144.525 or sections 144.600 to 144.745 and who receives compensation by reason of
 9 the sale of tangible personal property of the principal, if such property is to be stored,
 10 used, or consumed in this state;

11 ——— (10) "Storage", any keeping or retention in this state of tangible personal
 12 property purchased from a vendor, except property for sale or property that is
 13 temporarily kept or retained in this state for subsequent use outside the state;

14 ——— (11) "Tangible personal property", all items subject to the Missouri sales tax
 15 as provided in subdivisions (1) and (3) of section 144.020;

16 ——— (12) "Taxpayer", any person remitting the tax or who should remit the tax
 17 levied by sections 144.600 to 144.745;

18 ——— (13) "Use", the exercise of any right or power over tangible personal
 19 property incident to the ownership or control of that property, except that it does not
 20 include the temporary storage of property in this state for subsequent use outside the
 21 state, or the sale of the property in the regular course of business;

22 ——— (14) "Vendor", every person engaged in making sales of tangible personal
 23 property by mail order, by advertising, by agent or peddling tangible personal
 24 property, soliciting or taking orders for sales of tangible personal property, for
 25 storage, use or consumption in this state, all salesmen, solicitors, hawkers,
 26 representatives, consignees, peddlers or canvassers, as agents of the dealers,
 27 distributors, consignors, supervisors, principals or employers under whom they
 28 operate or from whom they obtain the tangible personal property sold by them, and
 29 every person who maintains a place of business in this state, maintains a stock of
 30 goods in this state, or engages in business activities within this state and every person
 31 who engages in this state in the business of acting as a selling agent for persons not
 32 otherwise vendors as defined in this subdivision. Irrespective of whether they are
 33 making sales on their own behalf or on behalf of the dealers, distributors, consignors,
 34 supervisors, principals or employers, they must be regarded as vendors and the
 35 dealers, distributors, consignors, supervisors, principals or employers must be
 36 regarded as vendors for the purposes of sections 144.600 to 144.745.]

37 [144.1000. Sections 144.1000 to 144.1015 shall be known as and referred to
 38 as the "Simplified Sales and Use Tax Administration Act".]

39 [144.1003. As used in sections 144.1000 to 144.1015, the following terms
 40 shall mean: (1) "Agreement", the streamlined sales and use tax agreement; (2)
 41 "Certified automated system", software certified jointly by the states that are
 42 signatories to the agreement to calculate the tax imposed by each jurisdiction on a
 43 transaction, determine the amount of tax to remit to the appropriate state and
 44 maintain a record of the transaction; (3) "Certified service provider", an agent
 45 certified jointly by the states that are signatories to the agreement to perform all of
 46 the seller's sales tax functions; (4) "Person", an individual, trust, estate, fiduciary,
 47 partnership, limited liability company, limited liability partnership, corporation or
 48 any other legal entity; (5) "Sales tax", any sales tax levied pursuant to this chapter,

1 section 32.085, or any other sales tax authorized by statute and levied by this state or
 2 its political subdivisions; (6) "Seller", any person making sales, leases or rentals of
 3 personal property or services; (7) "State", any state of the United States and the
 4 District of Columbia; (8) "Use tax", the use tax levied pursuant to this chapter.]

5 [144.1006. For the purposes of reviewing and, if necessary, amending the
 6 agreement embodying the simplification recommendations contained in section
 7 144.1015, the state may enter into multistate discussions. For purposes of such
 8 discussions, the state shall be represented by seven delegates, one of whom shall be
 9 appointed by the governor, two members appointed by the speaker of the house of
 10 representatives, one member appointed by the minority leader of the house of
 11 representatives, two members appointed by the president pro tempore of the senate
 12 and one member appointed by the minority leader of the senate. The delegates need
 13 not be members of the general assembly and at least one of the delegates appointed
 14 by the speaker of the house of representatives and one member appointed by the
 15 president pro tempore of the senate shall be from the private sector and represent the
 16 interests of Missouri businesses. The delegates shall recommend to the committees
 17 responsible for reviewing tax issues in the senate and the house of representatives
 18 each year any amendment of state statutes required to be substantially in compliance
 19 with the agreement. Such delegates shall make a written report by the fifteenth day
 20 of January each year regarding the status of the multistate discussions and upon final
 21 adoption of the terms of the sales and use tax agreement by the multistate body.]

22 [144.1009. No provision of the agreement authorized by sections 144.1000
 23 to 144.1015 in whole or in part invalidates or amends any provision of the law of this
 24 state. Implementation of any condition of this agreement in this state, whether
 25 adopted before, at, or after membership of this state in the agreement, must be by
 26 action of the general assembly. Such report shall be delivered to the governor, the
 27 secretary of state, the president pro tempore of the senate and the speaker of the
 28 house of representatives and shall simultaneously be made publicly available by the
 29 secretary of state to any person requesting a copy.]

30 [144.1012. Unless five of the seven delegates agree, the delegates shall not
 31 enter into or vote for any streamlined sales and use tax agreement that:

- 32 — (1) Requires adoption of a definition of any term that would cause any item
- 33 or transaction that is now excluded or exempted from sales or use tax to become
- 34 subject to sales or use tax;
- 35 — (2) Requires the state of Missouri to fully exempt or fully apply sales taxes to
- 36 the sale of food or any other item;
- 37 — (3) Restricts the ability of local governments under statutes in effect on
- 38 August 28, 2002, to enact one or more local taxes on one or more items without
- 39 application of the tax to all sales within the taxing jurisdiction, however, restriction
- 40 of any such taxes allowed by statutes effective after August 28, 2002, may be
- 41 supported;
- 42 — (4) Provides for adoption of any uniform rate structure that would result in a
- 43 tax increase for any Missouri taxpayer;
- 44 — (5) Affects the sourcing of sales tax transactions; or
- 45 — (6) Prohibits limitations or thresholds on the application of sales and use tax
- 46 rates or prohibits any current sales or use tax exemption in the state of Missouri,
- 47 including exemptions that are based on the value of the transaction or item.]

48 [144.1015. In addition to the requirements of section 144.1012, the delegates

1 should consider the following features when deciding whether or not to enter into
2 any streamlined sales and use tax agreement:

3 ——— (1) The agreement should address the limitation of the number of state rates
4 over time;

5 ——— (2) The agreement should establish uniform standards for administration of
6 exempt sales and the form used for filing sales and use tax returns and remittances;

7 ——— (3) The agreement should require the state to provide a central, electronic
8 registration system that allows a seller to register to collect and remit sales and use
9 taxes for all signatory states;

10 ——— (4) The agreement should provide that registration with the central
11 registration system and the collection of sales and use taxes in the signatory states
12 will not be used as a factor in determining whether the seller has nexus with a state
13 for any tax;

14 ——— (5) The agreement should provide for reduction of the burdens of complying
15 with local sales and use taxes through the following so long as they do not conflict
16 with the provisions of section 144.1012:

17 ——— (a) Restricting variances between the state and local tax bases;

18 ——— (b) Requiring states to administer any sales and use taxes levied by local
19 jurisdictions within the state so that sellers collecting and remitting these taxes will
20 not have to register or file returns with, remit funds to, or be subject to independent
21 audits from local taxing jurisdictions;

22 ——— (c) Restricting the frequency of changes in the local sales and use tax rates
23 and setting effective dates for the application of local jurisdictional boundary changes
24 to local sales and use taxes; and

25 ——— (d) Providing notice of changes in local sales and use tax rates and of
26 changes in the boundaries of local taxing jurisdictions;

27 ——— (6) The agreement should outline any monetary allowances that are to be
28 provided by the states to sellers or certified service providers. The agreement must
29 allow for a joint public and private sector study of the compliance cost on sellers and
30 certified service providers to collect sales and use taxes for state and local
31 governments under various levels of complexity to be completed by July 1, 2003;

32 ——— (7) The agreement should require each state to certify compliance with the
33 terms of the agreement prior to joining and to maintain compliance, under the laws
34 of the member state, with all provisions of the agreement while a member, only if the
35 agreement and any amendment thereto complies with the provisions of section
36 144.1012;

37 ——— (8) The agreement should require each state to adopt a uniform policy for
38 certified service providers that protects the privacy of consumers and maintains the
39 confidentiality of tax information; and

40 ——— (9) The agreement should provide for the appointment of an advisory council
41 of private sector representatives and an advisory council of nonmember state
42 representatives to consult with in the administration of the agreement.]

43 Section B. The repeal and reenactment of sections 32.070, 32.086, 32.087, 66.620, 67.395,
44 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737,
45 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1775, 67.1959,
46 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 144.010, 144.014, 144.022,
47 144.030, 144.032, 144.043, 144.049, 144.054, 144.080, 144.082, 144.083, 144.084, 144.100,
48 144.105, 144.111, 144.112, 144.113, 144.114, 144.123, 144.124, 144.125, 144.140, 144.210,

1 144.212, 144.285, 144.526, 144.655, 144.710, 221.407, 238.235, and 238.410 of this act shall
2 become effective on January 1, 2019."; and
3
4 Further amend said bill by amending the title, enacting clause, and intersectional references
5 accordingly.