House Amendment NO
Offered By
AMEND House Committee Substitute for Senate Bill No. 95, Page 2, Section 50.622, Line 22, by inserting the following after all of said line:
"50.740. 1. It is hereby made the first duty of the county commission in counties of classes three and four at its regular January term to go over the estimates and revise and amend the same in such way as to promote efficiency and economy in county government. The commission may alter or change any estimate as public interest may require and to balance the budget, first giving the person preparing supporting data an opportunity to be heard. After the county commission shall have revised the estimate it shall be the duty of the clerk of said commission forthwith to enter such revised estimate on the record of the said commission and the commission shall forthwith enter
2. The county clerk shall within five days after the date of approval of such budget estimate file a certified copy thereof with the county treasurer, taking a receipt therefor, and he shall also forward a certified copy thereof to the state auditor by registered mail or by electronic means under subsection 4 of this section. The county treasurer shall not pay nor enter protest on any warrant except payroll for the current year until such budget estimate shall have been so filed. If any county treasurer shall pay or enter for protest any warrant except payroll before the budget estimate shall have been filed, as by sections 50.525 to 50.745 provided, the county treasurer shall be liable on the official bond for such act. Immediately upon receipt of the estimated budget the state auditor shall send to the county clerk the receipt therefor by registered mail or by electronic means under
subsection 4 of this section.  3. Any order of the county commission of any county authorizing or directing the issuance of any warrant contrary to any provision of this law shall be void and of no binding force or effect; and any county clerk, county treasurer, or other officer participating in the issuance or payment of any such warrant shall be liable therefor upon the official bond.  4. For the purposes of fulfilling their respective requirements under subsection 2 of this section, the county clerk and state auditor may correspond with the other by email or other electronic system established by the state auditor for that purpose.
54.040. [1-] Except in a county with a charter form of government, a candidate for county treasurer shall be at least twenty-one years of age and a resident of the state of Missouri and the county in which he or she is a candidate for at least one year prior to the date of the general election

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for such office. The candidate shall also be a registered voter and shall be current in the payment of all personal and real estate taxes. Upon election to such office, the person shall continue to reside in that county during his or her tenure in office. Each candidate for county treasurer shall also provide to the election authority a copy of a signed affidavit from a surety company authorized to do business in this state indicating that the candidate meets the bond requirements for the office of county treasurer under this chapter.

[2. No sheriff, marshal, clerk or collector, or the deputy of any such officer, shall be eligible to the office of treasurer of any county.]

- 54.261. 1. The county treasurer in counties of the first classification, not having a charter form of government and containing a portion of a city with a population of three hundred thousand or more, and in counties of the second, third and fourth classifications of this state, shall receive as compensation for services performed by the treasurer an annual salary based upon the assessed valuation of the county. The provisions of this section shall not permit or require a reduction, nor shall require an increase, in the amount of compensation being paid for the office of treasurer on January 1, 2002.
- 2. The amount of salary based upon assessed valuation shall be computed according to the following schedule:

18	Assessed Valuation	Salary \$
19	18,000,000 to 40,999,999	\$29,000
20	41,000,000 to 53,999,999	30,000
21	54,000,000 to 65,999,999	32,000
22	66,000,000 to 85,999,999	34,000
23	86,000,000 to 99,999,999	36,000
24	100,000,000 to 130,999,999	38,000
25	131,000,000 to 159,999,999	40,000
26	160,000,000 to 189,999,999	41,000
27	190,000,000 to 249,999,999	41,500
28	250,000,000 to 299,999,999	43,000
29	300,000,000 or more	45,000

- 3. Two thousand dollars of the salary authorized in this section shall be payable to the treasurer only if the treasurer has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the treasurer's office when approved by a professional association of the county treasurers or county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each treasurer who completes the training program and shall send a list of certified treasurers to the county commission of each county. Expenses incurred for attending the training session [may] shall be reimbursed to the county treasurer in the same manner as other expenses as may be appropriated for that purpose.
- 4. The county treasurer in any county, other than a county of the first classification having a charter form of government or a county of the first classification not having a charter form of government and not containing any part of a city with a population of three hundred thousand or

more, shall not, except upon two-thirds vote of all the members of the commission, receive an annual compensation in an amount less than the total compensation being received for the office of county treasurer in the particular county for services rendered or performed on the date the salary commission votes.

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- 5. In the event of a vacancy due to death, resignation, or otherwise in the office of treasurer in any county except a county with a charter form of government, and when there is no deputy treasurer, the county commission shall appoint a qualified acting treasurer until such time as the vacancy is filled by the governor pursuant to section 105.030 or the elected treasurer returns to work. The county commission shall employ and fix the compensation of clerical and other assistants necessary to enable the interim treasurer to efficiently perform the duties of the office.
- 67.402. 1. The governing body of the following counties may enact nuisance abatement ordinances as provided in this section:
- (1) Any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;
- (2) Any county of the first classification with more than seventy-one thousand three hundred but fewer than seventy-one thousand four hundred inhabitants;
- (3) Any county of the first classification without a charter form of government and with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants;
- (4) Any county of the first classification with more than eighty-five thousand nine hundred but fewer than eighty-six thousand inhabitants;
- (5) Any county of the third classification without a township form of government and with more than sixteen thousand four hundred but fewer than sixteen thousand five hundred inhabitants;
- (6) Any county of the third classification with a township form of government and with more than fourteen thousand five hundred but fewer than fourteen thousand six hundred inhabitants;
- (7) Any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;
- (8) Any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants;
- (9) Any county of the third classification with a township form of government and with more than seven thousand nine hundred but fewer than eight thousand inhabitants; [and]
- (10) Any county of the second classification with more than fifty-two thousand six hundred but fewer than fifty-two thousand seven hundred inhabitants;
- (11) Any county of the first classification with more than fifty thousand but fewer than seventy thousand inhabitants.
- 2. The governing body of any county described in subsection 1 of this section may enact ordinances to provide for the abatement of a condition of any lot or land that has the presence of rubbish and trash, lumber, bricks, tin, steel, parts of derelict motorcycles, derelict cars, derelict trucks, derelict construction equipment, derelict appliances, broken furniture, or overgrown or noxious weeds in residential subdivisions or districts which may endanger public safety or which is unhealthy or unsafe and declared to be a public nuisance.

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3. Any ordinance enacted pursuant to this section shall:

- (1) Set forth those conditions which constitute a nuisance and which are detrimental to the health, safety, or welfare of the residents of the county;
- (2) Provide for duties of inspectors with regard to those conditions which may be declared a nuisance, and shall provide for duties of the building commissioner or designated officer or officers to supervise all inspectors and to hold hearings regarding such property;
- (3) Provide for service of adequate notice of the declaration of nuisance, which notice shall specify that the nuisance is to be abated, listing a reasonable time for commencement, and may provide that such notice be served either by personal service or by certified mail, return receipt requested, but if service cannot be had by either of these modes of service, then service may be had by publication. The ordinances shall further provide that the owner, occupant, lessee, mortgagee, agent, and all other persons having an interest in the property as shown by the land records of the recorder of deeds of the county wherein the property is located shall be made parties;
- (4) Provide that upon failure to commence work of abating the nuisance within the time specified or upon failure to proceed continuously with the work without unnecessary delay, the building commissioner or designated officer or officers shall call and have a full and adequate hearing upon the matter before the county commission, giving the affected parties at least ten days' written notice of the hearing. Any party may be represented by counsel, and all parties shall have an opportunity to be heard. After the hearings, if evidence supports a finding that the property is a nuisance or detrimental to the health, safety, or welfare of the residents of the county, the county commission shall issue an order making specific findings of fact, based upon competent and substantial evidence, which shows the property to be a nuisance and detrimental to the health, safety, or welfare of the residents of the county and ordering the nuisance abated. If the evidence does not support a finding that the property is a nuisance or detrimental to the health, safety, or welfare of the residents of the county, no order shall be issued.
- 4. Any ordinance authorized by this section may provide that if the owner fails to begin abating the nuisance within a specific time which shall not be longer than seven days of receiving notice that the nuisance has been ordered removed, the building commissioner or designated officer shall cause the condition which constitutes the nuisance to be removed. If the building commissioner or designated officer causes such condition to be removed or abated, the cost of such removal shall be certified to the county clerk or officer in charge of finance who shall cause the certified cost to be included in a special tax bill or added to the annual real estate tax bill, at the county collector's option, for the property and the certified cost shall be collected by the county collector in the same manner and procedure for collecting real estate taxes. If the certified cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by the laws governing delinquent and back taxes. The tax bill from the date of its issuance shall be deemed a personal debt against the owner and shall also be a lien on the property until paid.
- 5. Nothing in this section authorizes any county to enact nuisance abatement ordinances that provide for the abatement of any condition relating to agricultural structures or agricultural operations, including but not limited to the raising of livestock or row crops.

6. No county of the first, second, third, or fourth classification shall have the power to adopt any ordinance, resolution, or regulation under this section governing any railroad company regulated by the Federal Railroad Administration.

- 67.1360. 1. The governing body of the following cities and counties may impose a tax as provided in this section:
- (1) A city with a population of more than seven thousand and less than seven thousand five hundred;
- (2) A county with a population of over nine thousand six hundred and less than twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if the county submits the issue to the voters of such county prior to January 1, 2003;
- (3) A third class city which is the county seat of a county of the third classification without a township form of government with a population of at least twenty-five thousand but not more than thirty thousand inhabitants;
- (4) Any fourth class city having, according to the last federal decennial census, a population of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred fifty inhabitants in a county of the first classification with a charter form of government and having a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;
- (5) Any city having a population of more than three thousand but less than eight thousand inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants;
- (6) Any city having a population of less than two hundred fifty inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants;
- (7) Any fourth class city having a population of more than two thousand five hundred but less than three thousand inhabitants in a county of the third classification having a population of more than twenty-five thousand but less than twenty-seven thousand inhabitants;
- (8) Any third class city with a population of more than three thousand two hundred but less than three thousand three hundred located in a county of the third classification having a population of more than thirty-five thousand but less than thirty-six thousand;
- (9) Any county of the second classification without a township form of government and a population of less than thirty thousand;
- (10) Any city of the fourth class in a county of the second classification without a township form of government and a population of less than thirty thousand;
- (11) Any county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;
- (12) Any city of the fourth class with a population of more than one thousand eight hundred but less than two thousand in a county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;
- (13) Any city of the third class with a population of more than seven thousand two hundred but less than seven thousand five hundred within a county of the third classification with a population of more than twenty-one thousand but less than twenty-three thousand;
  - (14) Any fourth class city having a population of more than two thousand eight hundred but

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less than three thousand one hundred inhabitants in a county of the third classification with a township form of government having a population of more than eight thousand four hundred but less than nine thousand inhabitants;

- (15) Any fourth class city with a population of more than four hundred seventy but less than five hundred twenty inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- (16) Any third class city with a population of more than three thousand eight hundred but less than four thousand inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants:
- (17) Any fourth class city with a population of more than four thousand three hundred but less than four thousand five hundred inhabitants located in a county of the third classification without a township form of government with a population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;
- (18) Any fourth class city with a population of more than two thousand four hundred but less than two thousand six hundred inhabitants located in a county of the first classification without a charter form of government with a population of more than fifty-five thousand but less than sixty thousand inhabitants;
- (19) Any fourth class city with a population of more than two thousand five hundred but less than two thousand six hundred inhabitants located in a county of the third classification with a population of more than nineteen thousand one hundred but less than nineteen thousand two hundred inhabitants;
- (20) Any county of the third classification without a township form of government with a population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;
- (21) Any county of the second classification with a population of more than forty-four thousand but less than fifty thousand inhabitants;
- (22) Any third class city with a population of more than nine thousand five hundred but less than nine thousand seven hundred inhabitants located in a county of the first classification without a charter form of government and with a population of more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;
- (23) Any city of the fourth classification with more than five thousand two hundred but less than five thousand three hundred inhabitants located in a county of the third classification without a township form of government and with more than twenty-four thousand five hundred but less than twenty-four thousand six hundred inhabitants;
- (24) Any third class city with a population of more than nineteen thousand nine hundred but less than twenty thousand in a county of the first classification without a charter form of government and with a population of more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;
- (25) Any city of the fourth classification with more than two thousand six hundred but less than two thousand seven hundred inhabitants located in any county of the third classification without a township form of government and with more than fifteen thousand three hundred but less than fifteen thousand four hundred inhabitants;

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- (26) Any county of the third classification without a township form of government and with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;
- (27) Any city of the fourth classification with more than five thousand four hundred but fewer than five thousand five hundred inhabitants and located in more than one county;

- (28) Any city of the fourth classification with more than six thousand three hundred but fewer than six thousand five hundred inhabitants and located in more than one county through the creation of a tourism district which may include, in addition to the geographic area of such city, the area encompassed by the portion of the school district, located within a county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06 between one thousand eight hundred and one thousand nine hundred;
- (29) Any city of the fourth classification with more than seven thousand seven hundred but less than seven thousand eight hundred inhabitants located in a county of the first classification with more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred inhabitants;
- (30) Any city of the fourth classification with more than two thousand nine hundred but less than three thousand inhabitants located in a county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;
- (31) Any city of the third classification with more than nine thousand three hundred but less than nine thousand four hundred inhabitants;
- (32) Any city of the fourth classification with more than three thousand eight hundred but fewer than three thousand nine hundred inhabitants and located in any county of the first classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine thousand eight hundred inhabitants;
- (33) Any city of the fourth classification with more than one thousand eight hundred but fewer than one thousand nine hundred inhabitants and located in any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;
- (34) Any county of the third classification without a township form of government and with more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants;
- (35) Any city of the fourth classification with more than three thousand eight hundred but fewer than four thousand inhabitants and located in more than one county; provided, however, that motels owned by not-for-profit organizations are exempt; [of]
- (36) Any city of the fourth classification with more than five thousand but fewer than five thousand five hundred inhabitants and located in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; or
- (37) Any city of the fourth classification with more than one thousand one hundred fifty but fewer than one thousand two hundred sixty-five inhabitants.
- 2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats

- which are used by transients for sleeping, which shall be at least two percent, but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general, primary or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.
  - 71.011. 1. [Except as provided in subsection 2 of this section,] Any amount of property of a municipality which [abuts], if taken as a whole, touches the boundary of another municipality may be concurrently detached from one municipality and annexed by the other municipality [by the enactment by] pursuant to notice and a public hearing as provided under this section:
  - (1) Prior to setting the public hearing and providing notice thereof, the annexing municipality shall prepare a plan of intent to provide services to the area proposed for annexation. The plan of intent shall be filed in the city clerk's office of both municipalities. The plan of intent shall contain the following information:
    - (a) A description and map of the area to be annexed;

- (b) A statement that such annexation is reasonable and necessary for the proper development of the annexing municipality;
- (c) A statement that the detachment is reasonable and in the best interest to the detaching municipality;
- (d) A statement that the annexing municipality can or will, within a reasonable time period, provide services to the area proposed for annexation;
- (e) A statement that a public hearing shall be held prior to the approval by the participating municipalities of the concurrent detachment and annexation of the area; and
  - (f) The date when the proposed annexation is to take effect.
- (2) After filing the plan of intent in the office of the city clerk of both the detaching municipality and the annexing municipality, a joint public hearing with the governing bodies of both municipalities shall be set as follows:
- (a) Notice of the joint public hearing shall be given at least fifteen days but no earlier than thirty days prior to the hearing;
- (b) The governing bodies of each municipality shall mutually determine which municipality shall mail notice of the joint public hearing by registered or certified United States mail with a return receipt attached to the addresses of record of each owner of record of real property within the boundaries of the detached and annexed area;
- (c) In addition to the notice mailed to affected property owners, the governing body of each municipality may choose up to two of the following methods to give additional notice of the joint public hearing in each respective municipality:
  - a. Publication in a newspaper of general circulation within the municipality;
  - b. Posting notice in three public places within the municipality;

- c. Posting notice on an official municipal social media website; or
  - d. Posting notice in an official city newsletter; and

- (d) Notice of the joint public hearing shall include:
- a. The date, time, and place of the joint public hearing;
- b. The boundaries of the area being detached and annexed by street location or, if street locations do not exist, other readily identifiable means;
  - c. A map illustrating the proposed boundaries;
- d. A statement that a copy of the plan of intent is available for review at the office of the city clerk of both municipalities and may be reviewed during normal business hours; and
- e. A statement that all interested parties shall be given an opportunity to be heard at the joint public hearing.
- 2. The governing bodies of both municipalities shall mutually determine the place and time for the joint public hearing. The joint public hearing shall be held at a place reasonably accessible to the public and of sufficient size to accommodate the anticipated attendance and at a time reasonably convenient to the public. A quorum of both governing bodies shall be required to conduct the public hearing. Prior to opening the public hearing, the joint governing bodies shall select a chair to preside over the meeting. If a quorum of both governing bodies does not attend, the joint public hearing may be continued to another date without further notice by a motion entered on the minutes setting the date, time, and place of the continuance of the joint public hearing.
- 3. (1) If there are no residents living in the area to be detached and annexed or if less than fifty percent of the residents living in the area file a written objection with the city clerks of both municipalities within thirty days following the joint public hearing, then the governing bodies of each municipality [of] may adopt an ordinance describing by metes and bounds the property, declaring the property so described to be concurrently detached and annexed, and [stating the reasons for and the purposes to be accomplished by the detachment and annexation] approving the plan of intent. One certified copy of each ordinance shall be filed with the county clerk, with the county assessor, with the county recorder of deeds, and with the clerk of the circuit court of the county in which the property is located, whereupon the concurrent detachment and annexation shall be complete and final. Thereafter all courts of this state shall take notice of the limits of both municipalities as changed by the ordinances. [No declaratory judgment or election shall be required for any concurrent detachment and annexation permitted by this section if there are no residents living in the area or if there are residents in the area and they be notified of the annexation and do not object within sixty days.
- 2. In a county of the first classification with a charter form of government containing all or a portion of a city with a population of at least three hundred thousand inhabitants:
- (1) Unimproved property of a municipality which overlaps another municipality may be concurrently detached from one municipality and annexed by the other municipality by the enactment by the governing body of the receiving municipality of an ordinance describing by metes and bounds the property, declaring the property so described to be detached and annexed, and stating the reasons for and the purposes to be accomplished by the detachment and annexation. A copy of said ordinance shall be mailed to the city clerk of the contributing municipality, which shall

1 have thirty days from receipt of said notice to pass an ordinance disapproving the change of 2 boundary. If such ordinance is not passed within thirty days, the change shall be effective and one 3 certified copy of the ordinance shall be filed with the county clerk, with the county assessor, with 4 the county recorder of deeds, and with the clerk of the circuit court of the county in which the 5 property is located, whereupon the concurrent detachment and annexation shall be complete and 6 final. Thereafter all courts of this state shall take notice of the limits of both municipalities as 7 changed by the ordinances. No declaratory judgment or election shall be required for any 8 concurrent detachment and annexation permitted by this section if the landowners in the area are 9 notified and do not object within sixty days; or

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(2) An island of unincorporated area within a municipality, which is contiguous to more than one municipality or contiguous to the Missouri River and the Blue River, may be annexed by an abutting municipality by the enactment by the governing body of the municipality of an ordinance describing the metes and bounds of the property, declaring the property so described to be annexed, and stating the reasons for and the purposes to be accomplished by the annexation. All recording shall be accomplished in the same manner as set out in subdivision (1) of this subsection and shall be effective unless the governing body of the county passes an ordinance within thirty days disapproving the annexation. No declaratory judgment or election shall be required for any annexation permitted by this subdivision. Any annexation permitted by this subdivision shall exclude any property within the unincorporated area when such property has been owned by the same family for at least sixty consecutive years and consists of ten acres or more. The line of ownership from the original settler or buyer may be through children, grandchildren, siblings, nephews, or nieces, including through marriage or adoption.]

(2) If more than fifty percent of residents in the area to be detached and annexed file a written objection with the city clerks of both municipalities, then both the detaching municipality and the annexing municipality shall put the question of whether to detach and annex to voters of both municipalities at the next available election. The elections shall be held in accordance with the general state law governing elections, and the cost of the elections shall be paid by each municipality. The proposition for detaching and annexing shall require approval by a majority of the total votes cast in both municipalities to take effect. If the proposal fails to receive the necessary majority in either municipality, then no part of the area sought to be detached or annexed shall be concurrently detached and annexed under this section. If the proposal receives the necessary majority in both municipalities, then the governing body of each municipality independently shall adopt an ordinance describing by metes and bounds the property, approving the plan of intent, and declaring the property so described to be concurrently detached or annexed. One certified copy of each ordinance shall be filed with the county clerk, with the county assessor, with the county recorder of deeds, and with the clerk of the circuit court of the county in which the property is located, whereupon the concurrent detachment and annexation shall be complete and final. Thereafter all courts of this state shall take notice of the limits of both municipalities as changed by the ordinances.

71.291. 1. Notwithstanding any other law to the contrary and subject to subsections 2 and 3 of this section, a city, town, village, or other political subdivision authorized to levy and collect a

license tax or fee on hotels and motels shall not increase such license tax rate or fee amount greater than five percent above the annual rate in effect on the effective date of this section.

- 2. Notwithstanding any other law to the contrary, the total dollar amount of all license taxes or fees levied on any hotel or motel in one year shall not exceed the greater of:
- (1) One-eighth of one percent of the gross revenue of the hotel or motel as of the effective date of this section; or
  - (2) The license tax or fee in effect on December 31, 2016.

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3. The provisions of this section shall not apply to any tax levied by a city if the revenue from the license tax or fee is dedicated and restricted to a project for which bonds were outstanding on January 1, 2017.

84.514. The chief of police, with the approval of the board, may appoint a police officer to serve as lieutenant colonel on matters relating to homeland security. Notwithstanding the provisions of section 84.510 to the contrary, such position shall be a new position and in addition to the number of lieutenant colonels authorized under section 84.510. The lieutenant colonel authorized under this section shall be responsible for matters relating to homeland security as determined by the chief and be entitled to the same rank, privileges, and compensation afforded all other lieutenant colonels within the department.

88.770. 1. The board of aldermen may provide for and regulate the lighting of streets and the erection of lamp posts, poles and lights therefor, and may make contracts with any person, association or corporation, either private or municipal, for the lighting of the streets and other public places of the city with gas, electricity or otherwise, except that each initial contract shall be ratified by a majority of the voters of the city voting on the question and any renewal contract or extension shall be subject to voter approval of the majority of the voters voting on the question, pursuant to the provisions of section 88.251. The board of aldermen may erect, maintain and operate gas works, electric light works, or light works of any other kind or name, and to erect lamp posts, electric light poles, or any other apparatus or appliances necessary to light the streets, avenues, alleys or other public places, and to supply private lights for the use of the inhabitants of the city and its suburbs, and may regulate the same, and may prescribe and regulate the rates to be paid by the consumers thereof, and may acquire by purchase, donation or condemnation suitable grounds within or without the city upon which to erect such works and the right-of-way to and from such works, and also the right-of-way for laying gas pipes, electric wires under or above the grounds, and erecting posts and poles and such other apparatus and appliances as may be necessary for the efficient operation of such works. The board of aldermen may, in its discretion, grant the right to any person, persons or corporation, to erect such works and lay the pipe, wires, and erect the posts, poles and other necessary apparatus and appliances therefor, upon such terms as may be prescribed by ordinance. Such rights shall not extend for a longer time than twenty years, but may be renewed for another period or periods not to exceed twenty years per period. Every initial grant shall be approved by a majority of the voters of the municipality voting on the question, and each renewal or extension of such rights shall be subject to voter approval of the majority of the voters voting on the question, pursuant to the provisions of section 88.251. Nothing herein contained shall be so construed as to prevent the board of aldermen from contracting with any person, persons or

- corporation for furnishing the city with gas or electric lights in cities where franchises have already been granted, and where gas or electric light plants already exist, without a vote of the people, except that the board of aldermen may sell, convey, encumber, lease, abolish or otherwise dispose of any public utilities owned by the city including electric light systems, electric distribution systems or transmission lines, or any part of the electric light systems, electric or other heat systems, electric or other power systems, electric or other railways, gas plants, telephone systems, telegraph systems, transportation systems of any kind, waterworks, equipments and all public utilities not herein enumerated and everything acquired therefor, after first having passed an ordinance setting forth the terms of the sale, conveyance or encumbrance and when ratified by a two-thirds vote of the voters voting on the question, except for the sale of a water or wastewater system, which shall be authorized by a simple majority vote of the voters voting on the question.
  - 2. The ballots shall be substantially in the following form and shall indicate the property, or portion thereof, and whether the same is to be sold, leased or encumbered:

Shall	(Indicate the property by stating
whether electric distribution system, electric transmission line	es or waterworks, etc.) be
(Indicate whether sold, lease	ed or encumbered.)?

- 94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:
- (a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;
- (b) Any city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants;
- (c) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;
- [(c) Any city of the fourth classification with more than two thousand six hundred but fewer than two thousand seven hundred inhabitants and located in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;]
- (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;
- (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants;
- (f) Any city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants; or
- (g) Any city of the fourth classification with more than seven thousand but fewer than eight thousand inhabitants.
- (2) The governing body of any city listed in subdivision (1) of this subsection 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 city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including

1 but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for 2 police, fire and emergency medical providers. The tax authorized by this section shall be in 3 addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing 4 a sales tax pursuant to the provisions of this section shall be effective unless the governing body of 5 the city submits to the voters of the city, at a county or state general, primary or special election, a 6 proposal to authorize the governing body of the city to impose a tax. 7 2. (1) Except as otherwise provided in subdivision (2) of this subsection, if the proposal 8 submitted involves only authorization to impose the tax authorized by this section, the ballot of 9 submission shall contain, but need not be limited to, the following language: 10 Shall the city of ...... (city's name) impose a citywide sales tax of ..... (insert amount) for the purpose of improving the public safety of the city? 11 12  $\square$  YES  $\square$  NO 13 14 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to 15 the question, place an "X" in the box opposite "NO". 16 17 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of 18 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments 19 thereto shall be in effect on the first day of the second calendar quarter after the director of revenue 20 receives notification of adoption of the local sales tax. If a proposal receives less than the required 21 majority, then the governing body of the city shall have no power to impose the sales tax herein 22 authorized unless and until the governing body of the city shall again have submitted another 23 proposal to authorize the governing body of the city to impose the sales tax authorized by this 24 section and such proposal is approved by the required majority of the qualified voters voting 25 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters 26 sooner than twelve months from the date of the last proposal pursuant to this section. 27 (2) For any city described in paragraph (b) of subdivision (1) of subsection 1 of this section, if the proposal submitted involves only authorization to impose the tax authorized by this section, 28 the ballot of submission shall contain, but need not be limited to, the following language: 29 Shall the city of ...... (city's name) impose a citywide sales tax of 30 31 ..... (insert rate) for a period of ten years from the date on which the tax is first imposed for the 32 purpose of improving the public safety of the city? 33  $\square$  YES  $\square$  NO 34 35 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". 36 37 38 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of 39 the proposal submitted pursuant to this subdivision, then the ordinance or order and any

amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives

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less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized, and the authorization is repealed.

- 3. All revenue received by a city from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for improving the public safety for such city for so long as the tax shall remain in effect.
- 4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.
- 5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, 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 "City Public" Safety Sales Tax Trust Fund". 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 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.
- 6. The director of the department of revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the department of revenue of the action at least ninety days prior to the effective date of the repeal and the director of the department of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of the department of revenue shall remit the balance in the account to the city and close the account of that city. The director of the department of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.
- 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.
  - 94.902. 1. The governing bodies of the following cities may impose a tax as provided in

this section:

- (1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;
- (2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;
- (3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;
- (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants; [or]
- (5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;
- (6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants; or
- (7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants.
- 2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. 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 imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.
- 3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall the city of ......... (city's name) impose a citywide sales tax at a rate of ....... (insert rate of percent) percent for the purpose of improving the public safety of the city?

 $\square$  YES  $\square$  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".

- 38 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
- 39 the proposal, then the ordinance or order and any amendments to the order or ordinance shall
- 40 become effective on the first day of the second calendar quarter after the director of revenue
- receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the

qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

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- 4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, 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 in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". 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 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.
- 5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.
- 6. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ...... (insert the name of the city) repeal the sales tax

imposed at a rate of ....... (insert rate of percent) percent for the purpose of improving the public safety of the city?

 $\square$  YES  $\square$  NO

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

- 7. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.
- 8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.
- 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.
- 94.903. 1. The governing body of any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city that are subject to taxation under chapter 144. The tax authorized under this section may be imposed in an amount of up to one-half of one percent and shall be imposed solely for the purpose of improving the public safety for such city including, but not limited to, expenditures on equipment, city public safety employee salaries and benefits, and facilities for police, fire, and emergency medical providers. The tax authorized under 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 imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.
- 2. The ballot language for the tax authorized under this section shall be in substantially the following form:

Shall the city of ...... (insert name of city) impose a citywide sales tax at a rate of ........... (insert rate) percent for the purpose of improving the public safety of the city?

 $\square$  YES  $\square$  NO

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If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order or ordinance and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be resubmitted to the voters sooner than twelve months from the date of the first proposal under this section. If the resubmitted proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized, and the authorization under this section is terminated.

- 3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required under section 32.087. All sales taxes collected by the director of revenue under this section on behalf of any city, 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 in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". 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 provisions of section 33.080 to the contrary notwithstanding, moneys in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of moneys in the trust fund and the amount that was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. No later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. 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 that are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.
- 4. The director of revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city repeals the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount

1	collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
2	redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
3	elapsed after the effective date of abolition of the tax in such city, the director shall remit the
4	balance in the account to the city and close the account of that city. The director shall notify each
5	city of each instance of any amount refunded or any check redeemed from receipts due to the city.
6	5. The governing body of any city that has adopted the sales tax authorized under this
7	section may submit the question of repeal of the tax to the voters on any date available for elections
8	for the city. The ballot language shall be in substantially the following form:
9	Shall the city of (insert name of city) repeal the sales tax imposed at a rate of
10	(insert rate) percent for the purpose of improving the public safety of the city?
11	$\Box$ YES $\Box$ NO
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13	If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
14	repeal, that repeal shall become effective on December thirty-first of the calendar year in which
15	such repeal was approved. If a majority of the votes cast on the question by the qualified voters
16	voting thereon are opposed to the repeal, then the sales tax authorized under this section shall
17	remain effective until the question is resubmitted and approved under this section.
18	6. The governing body of any city that has adopted the sales tax authorized under this
19	section shall submit the question of the continuation of the tax to the voters twenty-five years from
20	the date of its inception and every twenty-five years thereafter on a date available for elections for
21	the city. The ballot language shall be in substantially the following form:
22	Shall (insert name of city) continue collecting a sales tax imposed at a rate of
23	(insert rate) percent for the purpose of providing revenues for the operation of public safety
24	departments of the city?
25	$\square$ YES $\square$ NO
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27	If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
28	continuation, the repeal shall become effective on December thirty-first of the calendar year in
29	which such continuation failed to be approved. If a majority of the votes cast on the question by the
30	qualified voters voting thereon are in favor of continuation, then the sales tax authorized under this
31	section shall remain effective until the question is resubmitted under this section to the qualified
32	voters and continuation fails to be approved by a majority of the qualified voters voting on the
33	question.
34	7. Except as modified under this section, all provisions of sections 32.085 and 32.087 shall
35	apply to the tax imposed under this section.
36	105.145. 1. The following definitions shall be applied to the terms used in this section:
37	(1) "Governing body", the board, body, or persons in which the powers of a political
38	subdivision as a body corporate, or otherwise, are vested;

(2) "Political subdivision", any agency or unit of this state, except counties and school

districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes

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to be levied.

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

- 3. Within such time following the end of the fiscal year as the state auditor shall prescribe by rule, the governing body of each political subdivision shall cause a copy of the annual financial report to be remitted to the state auditor.
- 4. The state auditor shall immediately on receipt of each financial report acknowledge the receipt of the report.
- 5. In any fiscal year no member of the governing body of any political subdivision of the state shall receive any compensation or payment of expenses after the end of the time within which the financial statement of the political subdivision is required to be filed with the state auditor and until such time as the notice from the state auditor of the filing of the annual financial report for the fiscal year has been received.
- 6. The state auditor shall prepare sample forms for financial reports and shall mail the same to the political subdivisions of the state. Failure of the auditor to supply such forms shall not in any way excuse any person from the performance of any duty imposed by this section.
- 7. All reports or financial statements hereinabove mentioned shall be considered to be public records.
- 8. The provisions of this section apply to the board of directors of every transportation development district organized under sections 238.200 to 238.275.
- 9. Any [transportation development district] political subdivision that fails to timely submit a copy of the annual financial statement to the state auditor shall be subject to a fine of five hundred dollars per day.
- [9] 10. The state auditor shall report any violation of subsection [8] 9 of this section to the department of revenue. Upon notification from the state auditor's office that a [transportation development district] political subdivision failed to timely submit a copy of the annual financial statement, the department of revenue shall notify such [district] political subdivision by certified mail that the statement has not been received. Such notice shall clearly set forth the following:
  - (1) The name of the [district] political subdivision;
- (2) That the [district] political subdivision shall be subject to a fine of five hundred dollars per day if the [district] political subdivision does not submit a copy of the annual financial statement to the state auditor's office within thirty days from the postmarked date stamped on the certified mail envelope;
- (3) That the fine will be enforced and collected as provided under subsection [10] 11 of this section; and
- (4) That the fine will begin accruing on the thirty-first day from the postmarked date stamped on the certified mail envelope and will continue to accrue until the state auditor's office receives a copy of the financial statement.

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In the event a copy of the annual financial statement is received within such thirty-day period, no fine shall accrue or be imposed. The state auditor shall report receipt of the financial statement to the department of revenue within ten business days. Failure of the [district] political subdivision to submit the required annual financial statement within such thirty-day period shall cause the fine to be collected as provided under subsection [10] 11 of this section.

[40] 11. The department of revenue may collect the fine authorized under the provisions of subsection [8] 9 of this section by offsetting any sales or use tax distributions due to the [district] political subdivision. The director of revenue shall retain two percent for the cost of such collection. The remaining revenues collected from such violations shall be distributed annually to the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines collected for any breach of the penal laws of the state are distributed.

[44] 12. Any transportation development district organized under sections 238.200 to 238.275 having gross revenues of less than five thousand dollars in the fiscal year for which the annual financial statement was not timely filed shall not be subject to the fine authorized in this section."; and

Further amend said bill, Page 5, Section 108.170, Line 132, by inserting the following after all of said line:

- "137.556. 1. Notwithstanding the provisions of section 137.555, any county of the second class which now has or may hereafter have more than one hundred thousand inhabitants, and any county of the first class not having a charter form of government, shall expend not less than twenty-five percent of the moneys accruing to it from the county's special road and bridge tax levied upon property situated within the limits of any city, town or village within the county for the repair and improvement of existing roads, streets and bridges within the city, town or village from which such moneys accrued, except that any county of the [second] first classification with more than [sixty-five] fifty thousand but fewer than [seventy-five] seventy thousand inhabitants shall not be required to expend such moneys as prescribed in this section.
- 2. The city council or other governing body of the city, town or village shall designate the roads, streets and bridges to be repaired and improved and shall specify the kinds and types of materials to be used.
- 3. The county commission may make and supervise the improvements or the city, town or village, with the consent and approval of the county commission, may provide for the repairs and improvement by private contract and, in either case, the county commission shall pay the costs thereof out of any funds available under the provisions of this section.
- 139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100.
  - 2. Collectors shall, on the day of their annual settlement with the county governing body,

file with governing body a statement, under oath, of the amount so received, and from whom received, and settle with the governing body therefor; but, interest shall not be chargeable against persons who are absent from their homes, and engaged in the military service of this state or of the United States. The provisions of this section shall apply to the city of St. Louis, so far as the same relates to the addition of such interest, which, in such city, shall be collected and accounted for by the collector as other taxes, for which he shall receive no compensation.

- 3. Whenever any collector of the revenue in the state fails or refuses to collect the penalty provided for in this section on state and county taxes, it shall be the duty of the director of revenue and county clerk to charge such collectors with the amount of interest due thereon, as shown by the returns of the county clerk, and such collector shall be liable to the penalties as provided for in section 139.270.
- 4. For purposes of this section and other provisions of law relating to the timely payment of taxes due on any real or personal property, payments for taxes due on any real or personal property which are delivered by United States mail to the collector, the collector's office, or other officer or office designated by the county or city to receive such payments, of the appropriate county or city, shall be deemed paid as of the postmark date stamped on the envelope or other cover in which such payment is mailed. In the event any payment of taxes due is sent by registered or certified mail, the date of registration or certification shall be deemed the postmark date. No additional tax or penalty shall be imposed under this section on any taxpayer whose payment is delivered by United States mail, if the postmark date stamped on the envelope or other cover containing such payment falls within the prescribed period or on or before the prescribed date, including any extension granted, for making the payment or if the postmaster for the jurisdiction where the payment was mailed verifies in writing that the payment was deposited in the United States mail within the prescribed period or on or before the prescribed date, including any extension granted, for making the payment, and was delayed in delivery because of an error by the United States postal service and not because of an error by the taxpayer. In the absence of a postmark, or if the postmark is illegible or otherwise inconclusive, the collector may use the collector's judgment regarding the timeliness of the payment contained therein and shall document such decision.

182.640. 1. A consolidated public library district created under the provisions of sections 182.610 to 182.670 shall be governed by a board of trustees which shall consist of not less than eight trustees to be appointed by the county commission or county executive officers of the counties participating in the consolidated public library district. Upon the creation of a consolidated district under section 182.620, the county commission or county executive officers of each participating county shall appoint four trustees who are residents of that county and who reside in the district, as representatives of its county. If an existing consolidated public library district is enlarged by incorporating into it any county public library district under section 182.660, then the county commission or county executive of the petitioning county district shall appoint four trustees who are residents of that county as representatives of the county. If an existing consolidated public library district is enlarged by incorporating into it any city, municipal, school, or other public library district that does not include an entire county, that includes territory outside of the consolidated district under section

182.660, then the county commission or county executive of each county within the petitioning district that is outside of the consolidated district's existing boundaries shall appoint one trustee who resides in their county and also within the petitioning district as a representative of the consolidated district. No appointed trustee shall be an [elective] elected official.

- 2. The trustees of the existing boards of a county public district shall remain as the representatives of their respective county and shall serve the remainder of their respective term as the governing board of a consolidated public library district. Upon expiration of their term the county commission or county executive officer shall appoint a resident of the respective county and district for a four-year term beginning the first day of July or until a successor shall be appointed. Trustees in office as of August 28, 2005, who reside outside the district shall be deemed to have vacated their trusteeships and successors shall be appointed under subsection 4 of this section.
- 3. Whenever any member of the board of trustees shall, without good cause, fail to attend six consecutive board meetings of the consolidated public library district or whenever any member of the board of trustees is deemed by the majority of the board of trustees to be guilty of conduct prejudicial to the good order and effective operation of the consolidated public library district, or whenever any member is deemed to be guilty of neglect of duty, then such member may be removed by resolution of the board of trustees duly acted upon, after specification of charge and hearing.
- 4. Vacancies in the board occasioned by removals, resignations, or otherwise shall be reported to the county commission or county executive officers and shall be filled in like manner as original appointments; except that, if the vacancy occurs during an unexpired term, the appointment shall be for only the unexpired portion of that term.
- 5. No person shall be employed by the board of library trustees or by the librarian who is related within the third degree by blood or by marriage to any trustee of the board.
- 6. Except as in sections 182.610 to 182.670 otherwise expressly provided, no trustee of a consolidated public library district shall receive any fee, salary, gratuity or other compensation or remuneration for acting as such; except that, the board of trustees may reimburse its members for actual and necessary expenses incurred in the performance of their duties.
- 7. The board of trustees shall have a president, secretary and a treasurer and such other officers as the board may select. All officers of the board shall be selected by the board. All officers of the board of trustees shall serve at the pleasure of the board, and shall not receive any salary, gratuity or other compensation or reimbursement for acting as such, except the treasurer, who may also serve as secretary.
- 8. The board shall provide for regularly scheduled meetings of the board to be held monthly; except that, the board shall not be required to meet more than ten times in any calendar year. The board shall make and adopt bylaws, rules and regulations governing the proceedings of the board, including bylaws prescribing the duties of each officer of the board of trustees. No bylaws, rules or regulations shall be contrary to, or inconsistent with, any provision of law.
- 9. A majority of the full board of trustees shall constitute a quorum for the transaction of business. The act of the majority of the trustees present at a meeting at which a quorum is present shall be the act of the board of trustees, except as hereinafter provided. The affirmative vote of a majority of the full board of trustees shall be required to enter into any contract, employ or dismiss

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the chief administrative officer of the district, effect a merger or consolidation or approve a budget.

- 10. The board of trustees of a consolidated public library district shall adopt policies for the government of the consolidated public library district that will carry out the spirit and intent of sections 182.610 to 182.670, and the board shall employ a duly qualified graduate librarian as the chief executive and administrative officer of the consolidated public library district charged with the duty of carrying out the policies adopted by the board. The librarian shall serve at the pleasure of the board. The librarian shall have the authority to employ professional library assistants and other employees to fill the positions that are created by the board. The assistants and employees may be dismissed by the librarian.
- 182.660. 1. Any consolidated public library district created under sections 182.610 to 182.670 may enlarge the area it serves by incorporating into it any county, city, municipal, school or public library district.
- 2. The board of trustees of a county, city, municipal, school or public library district may, by resolution duly acted upon, petition the board of trustees of a consolidated public library district to become a part of and be included in such consolidated public library district. The petitioning district may be admitted into the consolidated public library district upon majority vote of the board of trustees of the consolidated public library district at the prevailing tax rate of the consolidated district. Notice of inclusion of the petitioning district into the consolidated public library district shall be given to the governing authority of the district so included in accordance with the notice provisions set out in section 182.620.
- 3. Whenever five percent of the voters of a county, city, municipal, school or public library district shall petition in writing the governing authority of the district to be included in the consolidated public library district and upon written approval by majority vote of the board of trustees of the consolidated public library district, it shall be the duty of the governing authority to submit the question to the voters of the petitioning district at an election.
- 4. Upon admission of any petitioning district by majority vote of the board of trustees of the consolidated public library district or upon majority approval of the voters of any such district for inclusion in the consolidated public library district, the taxing authority and governing authority of the district shall take appropriate action to transfer, within sixty days following the approval or election, all title and interest in all property both real and personal in the name of the district, to the board of trustees of the consolidated public library district. Upon the transfer of the title and interest in the property, it shall become a part of the consolidated public library district, and the petitioning district and its board of trustees shall cease to exist. Notwithstanding section 182.640 to the contrary, if the petitioning district is a city or municipal library district located in part in any county that is not a county participating in the consolidated public library district, the board of trustees of the consolidated public library district shall expand to include one additional trustee appointed by the county commissioners or county executive officers of the county not currently included in the consolidated public library district. Upon the admission of the petitioning district for inclusion in the consolidated public library district, the transfer of the title and interest in property of such petitioning district, and the appointment of the additional trustee, the petitioning district and its board of trustees shall cease to exist.

5. If the tax levy for the district admitted is not at the same rate as that of the consolidated public library district or if there is no tax levied in the district for the support of public libraries, then at the beginning of the next taxing period a tax or taxes shall be levied in the district admitted to conform to and be the same as that levied in the consolidated public library district.

- 205.205. 1. The governing body of any hospital district established under sections 205.160 to 205.379 in any county of the third classification without a township form of government and with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] 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, or any county of the third classification may, by resolution, abolish the property tax authorized in such district under this chapter and impose a sales tax on all retail sales made within the district which are subject to sales tax under chapter 144 and all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under section 144.032. The tax authorized in this section shall be not more than one percent, and shall be imposed solely for the purpose of funding the hospital district. 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.
- 2. No such resolution adopted under this section shall become effective unless the governing body of the hospital district submits to the voters residing within the district at a state general, primary, or special election a proposal to authorize the governing body of the district to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.
- 3. All revenue collected under this section by the director of the department of revenue on behalf of the hospital district, 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 "Hospital District Sales Tax 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 fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.
- 4. The governing body of any hospital district 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 district. If a majority of the votes cast on the question by the qualified voters

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

- 5. Whenever the governing body of any hospital district that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the district equal to at least ten percent of the number of registered voters of the district voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the district a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.
- 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the hospital district shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director 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 district, the director shall remit the balance in the account to the district and close the account of that district. The director shall notify each district of each instance of any amount refunded or any check redeemed from receipts due the district.
- 233.295. 1. Whenever a petition, signed by the owners of a majority of the acres of land[5] within a road district organized under the provisions of sections 233.170 to 233.315, shall be filed with the county commission of any county in which such district is situated, setting forth the name of the district and the number of acres owned by each signer of such petition and the whole number of acres in such district, the county commission shall have power, if in its opinion the public good will be thereby advanced, to disincorporate such road district. No such road district shall be disincorporated until notice is published in at least one newspaper of general circulation in the county where the district is situated for four weeks successively prior to the hearing of such petition.
- 2. In any county with a population of at least thirty-two thousand inhabitants which adjoins a county of the first classification which contains a city with a population of one hundred thousand or more inhabitants that adjoins no other county of the first classification, whenever a petition signed by at least fifty registered voters residing within the district organized under the provisions of sections 233.170 to 233.315 is filed with the county clerk of the county in which the district is situated, setting forth the name of the district and requesting the disincorporation of such district,

the county clerk shall certify for election the following question to be voted upon by the eligible voters of the district:

Shall the ...... incorporated road district organized under the provisions of sections 233.170 to 233.315, RSMo, be dissolved?

□ YES □ NO

If a majority of the persons voting on the question are in favor of the proposition, then the county commission shall disincorporate the road district.

- 3. The petition filed pursuant to subsection 2 of this section shall be submitted to the clerk of the county no later than eight weeks prior to the next countywide election at which the question will be voted upon.
- 4. Notwithstanding other provisions of this section to the contrary, in 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, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.
- 5. Notwithstanding other provisions of this section to the contrary, in any county of the third classification without a township form of government and with more than thirty-four thousand but fewer than thirty-four thousand one hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.
- 6. Notwithstanding other provisions of this section to the contrary, in any county of the second classification with more than fifty-four thousand two hundred but fewer than fifty-four thousand three hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.

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7. Notwithstanding other provisions of this section to the contrary, in any county, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.

- 8. Notwithstanding other provisions of this section to the contrary, in any county, a petition to disincorporate a road district located in two counties organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority in each county in which the road district is located. Each petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district and county, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission in each county in which the road district is located that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission in each county in which the road district is located shall disincorporate the road district. A road district located in two counties shall not be disincorporated until it is disincorporated in each county in which it is located.
- 9. (1) The county commission or similar authority shall have the power to combine two or more road districts organized under sections 233.170 to 233.315 upon petition signed by a majority of the commissioners in each of the road districts seeking to be combined;
- (2) The petition presented to the county commission or similar authority shall set forth the request that the road districts desire to be consolidated and shall set forth the proposed name of the new road district. If a petition is submitted as authorized in this subsection, then the county commission or similar authority shall hold a public hearing at a place and time it designates after it has published notice of the hearing for four consecutive weeks in a newspaper of general circulation in the county;
- (3) After such hearing, if it is the opinion of the county commission that the public good will be advanced by the consolidation of the districts, then the county commission or similar authority shall issue its order consolidating the districts and set the effective date of the consolidation in such order;
- (4) Upon consolidation, the county commission or similar authority shall appoint the three initial commissioners of the consolidated district: one for a term of one year, one for a term of two years, and one for a term of three years;
- (5) Upon consolidation, all assets and liabilities of the combined districts shall vest in the new consolidated district. In the event the tax levies of the combined districts are different, then the initial tax levy for the consolidated district shall be the lower of the districts that were combined until changed as provided by statute;
  - (6) The county commission or similar authority shall have the power to make deeds, bills of

sale, or other instruments transferring the assets of the districts combined to the new consolidated district and shall have all other powers necessary to effectuate the consolidation and transfer of all assets and liabilities to the consolidated road district; and

(7) The provisions of subsection 9 of this section shall not apply to any road district located in two counties.

242.460. 1. The said board of supervisors shall each year thereafter determine, order and levy the amount of the annual installment of the total taxes levied under section 242.450; which shall become due and be collected during said year at the same time that state and county taxes are due and collected, which said annual installment and levy shall be evidenced and certified by the said board not later than [October thirty-first] September thirtieth of each year to the collector of revenue of each county, or township, in which lands and other property of said district are situate.

2. The certificate of said installment tax shall be in substantially the following form:

State of Missouri,		)	
			) ss
County of	)		

To ...... collector of the revenue of said county, or township:

The said taxes shall be collectible and payable the present year at the same time that state and county taxes are due and collected, and you are directed and ordered to demand and collect the said taxes at the same time you demand and collect the state and county taxes due on the same lands and other property, and this "drainage tax book" shall be your warrant and authority for making such demand and collection.

Witness the signature of the president of the said board of supervisors, attested by the seal of said district, and the signature of the secretary of said board, this ......... day of ........, A.D. 20.....

40 (SEAL) .......
41 President of Board of Supervisors.

1 2 3 Secretary of Board of Supervisors. 4 5 Then shall follow a table or schedule showing in properly ruled columns: 6 (1) The names of the present owners of said lands and other property so far as now known; 7 (2) The descriptions of the said lands and other property opposite the names of said owners; 8 (3) The amount of said annual installment tax levied on each tract of land or piece of 9 property; 10 (4) The amount of maintenance tax; 11 (5) A blank column in which the collector shall record the several amounts as collected by 12 him; 13 (6) A blank column in which the collector shall record the date of payment of the different 14 sums; 15 (7) A blank column in which the collector shall record the names of the person or persons 16 paying the several amounts, if other than the person whose name appears in column one hereof. 3. The columns in which the annual installment tax and the maintenance tax, if any, appear 17 18 shall be correctly totaled and the total amount shall correspond to the amount set out in the above 19 mentioned certificate. The said certificate and table shall be prepared in the form of a well-bound 20 book, which shall be endorsed and named "Drainage Tax Book, ....... Drainage District ........ 21 County, or ....... Township of ....... County, Missouri, for the year 20....", which endorsement 22 shall also be printed at the top of each page in said book. 23 243.350. 1. Each year the county clerk shall apportion the amount of the annual 24 installment, or the aggregate of the installments which the commission has provided shall become 25 due and payable in that year and the maintenance taxes, if any, against the land and other property in 26 the drainage district in proportion to the benefits assessed. 27 2. The said annual installment and maintenance taxes when so apportioned shall be 28 extended by the clerk in a well-bound book which shall be designated and endorsed "Drainage Tax Book of Drainage District Number ....... of ....... County, or ....... Township of ....... County, 29 30 Missouri, for the year 20....", which endorsement shall also be written or printed at the top of each 31 page. There shall be set out in properly ruled columns of said book the following: 32 (1) The names of the present owners of said land and other property so far as now known; 33 (2) Description of the land and other property; 34 (3) Amount of said installment or installments of tax levied on the corresponding tract of 35 land or other property; 36 (4) Amount of maintenance tax, if any, levied against said tract of land or other property; 37 (5) A blank column in which the collector shall record the several amounts as collected by 38 him; 39 (6) A blank column in which the collector shall record the date of payment of the different 40 sums;

(7) A blank column in which the collector shall record the names of the person or persons

paying the several amounts, if other than the person whose name appears in column one hereof.

- 3. The county clerk shall prepare and deliver the said drainage tax book to the collector of the revenue of the county, or township, not later than [October thirty-first] September thirtieth of each year in which the installment and maintenance taxes, if any, are due and payable, and the said taxes shall become due and be collected during said year at the same time that state and county taxes are due and collected.
- 245.185. 1. The said board of supervisors shall each year thereafter determine, order and levy the amount of the annual installment of the total taxes levied under section 245.180, which shall become due and be collected during said year at the same time that state and county taxes are due and collected, which said annual installment and levy shall be evidenced and certified by the board not later than [October thirty-first] September thirtieth of each year to the collector of revenue of each county, or township, in which lands and other property of said district are situate.
  - 2. The certificate of said installment tax shall be in substantially the following form:

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15 State of Missouri,

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17 County of . . . . .

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To ....., collector of the revenue of said county, or township:

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This is to certify that by virtue and authority of the provisions of section 245.185, RSMo, the board of supervisors of "...... levee district of Missouri" have and do hereby levy the sum of \$ ...... as the annual installment of the tax for the year 20... of the total tax levied under the provisions of section 245.180, RSMo, which said total tax has heretofore been certified to the recorder of deeds of your county; and said board of supervisors of said district by and with the authority of section 245.195, RSMo, has levied also the sum of \$ ........ as a maintenance tax for said year; said annual installment of tax and maintenance tax on the real estate and other property situate in your county are set out in the following table, in which are: First, the names of the present owners of said lands and other property so far as now known; second, the descriptions of said lands and other property opposite the names of said owners; third, the amount of said installment of tax levied on each tract of real estate and other property, and fourth, the said amount of maintenance tax levied against the same. The said taxes shall be collectible and payable the present year at the same time that state and county taxes are due and collected, and you are directed and ordered to demand and collect the said taxes at the same time you demand and collect the state and county taxes due on the same lands and other property, and this "levee tax book" shall be your warrant and authority for making such demand and collection.

Witness the signature of the president of the said board of supervisors, attested by the seal of said district, and the signature of the secretary of said board, this ......... day of ........, A.D. 20.....

39 40 (S

(SEAL)

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President of Board of Supervisors.

2 3 Secretary of Board of Supervisors. 4 3. Then shall follow a table or schedule showing in properly ruled columns, first, the names 5 of the present owners of said lands and other property so far as now known; second, the descriptions 6 of the said lands and other property opposite the names of said owners; third, the amount of said annual installment tax levied on each tract of land or piece of property; fourth, the amount of 7 8 maintenance tax; fifth, a blank column in which the collector shall record the several amounts as 9 collected by him; sixth, a blank column in which the collector shall record the date of payment of 10 the different sums; seventh, a blank column in which the collector shall record the names of the 11 person or persons paying the several amounts, if other than the person whose name appears in 12 column one hereof. The columns in which the annual installment tax and the maintenance tax, if 13 any, appear shall be correctly totaled and the total amount shall correspond to the amount set out in 14 the above mentioned certificate. The said certificate and table shall be prepared in the form of a 15 well-bound book which shall be endorsed and named "Levee tax book ...... levee district .......... 16 County, or ..... Township of ...... County, Missouri, for the year 20....", which endorsement shall also be printed at the top of each page in said book. 17 18 320.087. Records that are subject to closure under the Health Insurance Portability and 19 Accountability Act of 1996 (HIPAA), P.L. 104-191, as amended, may be closed records as provided under sections 610.100 to 610.105 if maintained by fire departments and fire protection districts. 20 21 321.242. 1. The governing body of any fire protection district which operates within and 22 has boundaries identical to a city with a population of at least thirty thousand but not more than 23 thirty-five thousand inhabitants which is located in a county of the first classification, excluding a 24 county of the first classification having a population in excess of nine hundred thousand, or the 25 governing body of any municipality having a municipal fire department may impose a sales tax in 26 an amount of up to one-fourth of one percent on all retail sales made in such fire protection district or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to 27 28 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes 29 allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be 30 effective unless the governing body of the fire protection district or municipality submits to the 31 voters of such fire protection district or municipality, at a county or state general, primary or special 32 election, a proposal to authorize the governing body of the fire protection district or municipality to 33 impose a tax. 34 2. The ballot of submission shall contain, but need not be limited to, the following 35 language: 36 Shall ...... (insert name of district or municipality) impose a sales tax of ........... 37 (insert rate of tax) for the purpose of providing revenues for the operation of the ...... (insert 38 fire protection district or municipal fire department)? 39 □ YES □ NO 40

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of

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the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district or municipality shall not impose the sales tax authorized in this section unless and until the governing body of such fire protection district or municipality resubmits a proposal to authorize the governing body of the fire protection district or municipality to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

- 3. All revenue received by a fire protection district or municipality from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the fire protection district or the municipal fire department.
- 4. All sales taxes collected by the director of revenue pursuant to this section or section 321,246 on behalf of any fire protection district 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 "Fire Protection Sales Tax Trust Fund". Any moneys in the fire protection district sales tax trust fund created prior to August 28, 1999, shall be transferred to the fire protection sales tax trust fund. The moneys in the fire protection 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 of the amounts which were collected in each fire protection district or municipality imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the fire protection district or municipality 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 fire protection district or municipality which levied the tax. Such funds shall be deposited with the treasurer of each such fire protection district or municipality, and all expenditures of funds arising from the fire protection sales tax trust fund shall be for the operation of the fire protection district or the municipal fire department and for no other purpose.
- 5. The director of revenue may [authorize the state treasurer to] make refunds from the amounts in the trust fund and credited to any fire protection district or municipality for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such fire protection districts or municipalities. If any fire protection district or municipality abolishes the tax, the fire protection district or municipality 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 fire protection district or municipality, the director of revenue shall remit the balance in the account to the fire protection district or municipality. The director of revenue shall notify each fire protection district or municipality of each instance of any amount refunded or any check redeemed from receipts due the fire protection district or municipality. In the

event a tax within a fire protection district is approved pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire protection district are identical to that of the city, the tax shall continue and proceeds shall be distributed to the governing body of the city formerly containing the fire protection district and the proceeds of the tax shall be used for fire protection services within such city.

- 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.
- 321.246. 1. The governing body of any fire protection district which operates within both a county of the first classification with a charter form of government and with a population greater than six hundred thousand but less than nine hundred thousand and a county of the fourth classification with a population greater than thirty thousand but less than thirty-five thousand and that adjoins a county of the first classification with a charter form of government, [or] the governing body of any fire protection district which contains a city of the fourth classification having a population greater than two thousand four hundred when the city is located in a county of the first classification without a charter form of government having a population greater than one hundred fifty thousand and the county contains a portion of a city with a population greater than three hundred fifty thousand, or the governing body of any fire protection district that operates in a county of the third classification with a population greater than fourteen thousand but less than fifteen thousand may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the fire protection district submits to the voters of the fire protection district, at a county or state general, primary or special election, a proposal to authorize the governing body of the fire protection district to impose a tax.
- 2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the fire protection district of ................ (district's name) impose a district-wide sales tax of ............... for the purpose of providing revenues for the operation of the fire protection district?  $\Box$  YES  $\Box$  NO

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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 authorized in this section shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire protection district shall not impose the sales tax authorized in this section unless and until the governing body of the fire protection district resubmits a proposal to authorize the governing body of the fire protection district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a fire protection district from the tax authorized pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used solely for the operation of the fire protection district.

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district, 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 the fire protection district sales tax trust fund established pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each fire protection district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the fire protection district 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 fire protection district which levied the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and all expenditures of funds arising from the fire protection district sales tax trust fund shall be for the operation of the fire protection district and for no other purpose.

- 5. The director of revenue may [authorize the state treasurer to] make refunds from the amounts in the trust fund and credited to any fire protection district for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such fire protection districts. If any fire protection district abolishes the tax, the fire protection district 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 fire protection district, the director of revenue shall remit the balance in the account to the fire protection district and close the account of that fire protection district. The director of revenue shall notify each fire protection district of each instance of any amount refunded or any check redeemed from receipts due the fire protection district. In the event a tax within a fire protection district is approved under this section, and such fire protection district is dissolved, the tax shall lapse on the date that the fire protection district is dissolved and the proceeds from the last collection of such tax shall be distributed to the governing bodies of the counties formerly containing the fire protection district and the proceeds of the tax shall be used for fire protection services within such counties.
- 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.
- 347.048. <u>1. (1)</u> Any limited liability company that owns and rents or leases real property, or owns unoccupied real property, located within any home rule city with a population of more than four hundred thousand inhabitants which is located in more than one county, shall file with that city's clerk an affidavit listing the name and <u>street</u> address of at least one <u>natural</u> person who has management control and responsibility for the real property owned and leased or rented by the limited liability company, or owned by the limited liability company and unoccupied.
- (2) Within thirty days following the cessation of management control and responsibility of any natural person named in an affidavit described under this section, the limited liability company

shall file a successor affidavit listing the name and street address of a natural person successor.

- 2. No limited liability company shall be charged a fee for filing an affidavit or successor affidavit required under this section.
- 3. If a limited liability company required under this section to file an affidavit or a successor affidavit fails or refuses to file such completed affidavit with the appropriate clerk, any person who is adversely affected by such failure or refusal or the home rule city may petition the circuit court in the county where the property is located to direct the execution and filing of such document.
- 473.730. 1. Every county in this state, except the City of St. Louis, shall elect a public administrator at the general election in the year 1880, and every four years thereafter, who shall be ex officio public guardian and conservator in and for the public administrator's county. A candidate for public administrator shall be at least twenty-one years of age and a resident of the state of Missouri and the county in which he or she is a candidate for at least one year prior to the date of the general election for such office. The candidate shall also be a registered voter and shall be current in the payment of all personal and business taxes. Each candidate for public administrator shall provide to the election authority a copy of a signed affidavit from a surety company indicating that the candidate meets the bond requirements for the office of public administrator under this section.
- 2. Before entering on the duties of the public administrator's office, the public administrator shall take the oath required by the constitution, and enter into bond to the state of Missouri in a sum not less than ten thousand dollars, with [two] one or more securities, approved by the court and conditioned that the public administrator will faithfully discharge all the duties of the public administrator's office, which bond shall be given and oath of office taken on or before the first day of January following the public administrator's election, and it shall be the duty of the judge of the court to require the public administrator to make a statement annually, under oath, of the amount of property in the public administrator's hands or under the public administrator's control as such administrator, for the purpose of ascertaining the amount of bond necessary to secure such property; and such court may from time to time, as occasion shall require, demand additional security of such administrator, and, in default of giving the same within twenty days after such demand, may remove the administrator and appoint another.
- [2.] 3. The public administrator in all counties, in the performance of the duties required by chapters 473, 474, and 475, is a public officer. The duties specified by section 475.120 are discretionary. The county shall defend and indemnify the public administrator against any alleged breach of duty, provided that any such alleged breach of duty arose out of an act or omission occurring within the scope of duty or employment.
- [3.] 4. After January 1, 2001, all salaried public administrators shall be considered county officials for purposes of section 50.333, subject to the minimum salary requirements set forth in section 473.742.
- [4.] <u>5.</u> The public administrator for the city of St. Louis shall be appointed by a majority of the circuit judges and associate circuit judges of the twenty-second judicial circuit, en banc. Such public administrator shall meet the same qualifications and requirements specified in subsection 1 of this section for elected public administrators. The elected public administrator holding office on

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August 28, 2013, shall continue to hold such office for the remainder of his or her term.

the probate division of the circuit court.

- 473.743. <u>Upon appointment by the probate court</u>, it shall be the duty of the public administrator to take into his or her charge and custody the estates of all deceased persons, and the [person and] estates of all minors, and the estates or person and estate of all incapacitated persons in his or her county, in the following cases:
- (1) When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
  - (2) When persons die intestate without any known heirs;
  - (3) When persons unknown die or are found dead in the county;
- (4) When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- (5) When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted or lost, when the intestate does not leave a known husband, widow or heirs in this state;
- (6) [The persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator;
- (7)] The estates of all minors whose parents are dead, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- [(8)] (7) The estates or person and estate of all disabled or incapacitated persons in his or her county who have no legal guardian or conservator, and no one competent to take charge of such estate, or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- [(9)] (8) Where from any other good cause, the court shall order him to take possession of any estate to prevent its being injured, wasted, purloined or lost;
  - [(10) When moneys are delivered to the public administrator from the county coroner;

    (11) (9) The public administrator shall act as trustee when appointed by the circuit court or
- 475.120. 1. The guardian of the person of a minor shall be entitled to the custody and control of the ward and shall provide for the ward's education, support and maintenance.
- 2. A guardian or limited guardian of an incapacitated person shall act in the best interest of the ward. A limited guardian of an incapacitated person shall have the powers and duties enumerated by the court in the adjudication order or any later modifying order.
- 3. The general powers and duties of a guardian of an incapacitated person shall be to take charge of the person of the ward and to provide for the ward's care, treatment, habilitation, education, support and maintenance; and the powers and duties shall include, but not be limited to, the following:
  - (1) Assure that the ward resides in the best and least restrictive setting reasonably available;
  - (2) Assure that the ward receives medical care and other services that are needed;

- (3) Promote and protect the care, comfort, safety, health, and welfare of the ward;
- (4) Provide required consents on behalf of the ward;
- (5) To exercise all powers and discharge all duties necessary or proper to implement the provisions of this section.
- 4. A guardian of an adult or minor ward is not obligated by virtue of such guardian's appointment to use the guardian's own financial resources for the support of the ward. If the ward's estate and available public benefits are inadequate for the proper care of the ward, the guardian or conservator may apply to the county commission pursuant to section 475.370.
- 5. No guardian of the person shall have authority to seek admission of the guardian's ward to a mental health or intellectual disability facility for more than thirty days for any purpose without court order except as otherwise provided by law.
- 6. Only the director or chief administrative officer of a social service agency serving as guardian of an incapacitated person, or such person's designee, is legally authorized to act on behalf of the ward.
- 7. A social service agency serving as guardian of an incapacitated person shall notify the court within fifteen days after any change in the identity of the professional individual who has primary responsibility for providing guardianship services to the incapacitated person.
- 8. Any social service agency serving as guardian may not provide other services to the ward.
- 9. In the absence of any written direction from the ward to the contrary, a guardian may execute a preneed contract for the ward's funeral services, including cremation, or an irrevocable life insurance policy to pay for the ward's funeral services, including cremation, and authorize the payment of such services from the ward's resources. Nothing in this section shall interfere with the rights of next-of-kin to direct the disposition of the body of the ward upon death under section 194.119. If a preneed arrangement such as that authorized by this subsection is in place and no next-of-kin exercises the right of sepulcher within ten days of the death of the ward, the guardian may sign consents for the disposition of the body, including cremation, without any liability therefor. A guardian who exercises the authority granted in this subsection shall not be personally financially responsible for the payment of services.
- Section 1. 1. The director of the department of natural resources is hereby authorized and empowered to sell, transfer, grant, convey, remise, release, and forever quitclaim to all interest of the department of natural resources in property located in Jackson County, Missouri, to the City of Independence. The property to be conveyed is more particularly described as follows:

## TRACT I:

All of Lots 5, 8, 9 and 12, Catherine Atkins Subdivision of Lot 7 of Woodson's Subdivision of Lots 93, 130, 131 and 142, OLD TOWN OF INDEPENDENCE, a Subdivision in Independence, Jackson County, Missouri, lying North of the Lexington Branch of the Missouri Pacific Railroad.

41 TRACT III:

1	
2	All of the West half of Lot 141, OLD TOWN OF INDEPENDENCE, a Subdivision
3	in Independence, Jackson County, Missouri, lying North of the Lexington Branch of
4	the Missouri Pacific Railroad.
5	
6	TRACT IV:
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8	All of the South 281 1/2 feet of the East ahlf of Lot 141, OLD TOWN OF
9	INDEPENDENCE, a Subdivision in Independence, Jackson County, Missouri,
10	except the South 166 1/2 feet thereof and except ALL that part of Lot 141. OLD
11	TOWN INDEPENDENCE, a Subdivision in Independence, Jackson County,
12	Missouri, described as follows: Commencing at the Southeast corner of said Lot
13	141; thence North along the East line of said Lot 141, a distance of 166 1/2 feet to
14	the true point of beginning; thence continuing North along said East line of said Lot
15	141, a distance of 115 feet; thence West 100 feet; thence South 115 feet; thence East
16	to the point of beginning, according to the recorded plat thereof.
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18	TRACT V:
19	
20	All of the West half of Lot 141, OLD TOWN OF INDEPENDENCE, a Subdivision
21	in Independence, Jackson County, Missouri, lying South of the Lexington Branch of
22	the Missouri Pacific Railroad, except the South 166 1/2 feet thereof.
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24	TRACT II:
25	
26	All of Lot 12, Catherine Atkins Subdivision of Lot 7 of Woodson's Subdivision of
27	Lots 93, 130, 131 and 142, OLD TOWN OF INDEPENDENCE, a Subdivision in
28	Independence, Jackson County, Missouri lying South of the Lexington Branch of
29	Missouri Pacific Railroad.
30	
31	TRACT VI:
32	
33	All of the South 166 1/2 feet of Lot 141, OLD TOWN OF INDEPENDENCE, a
34	Subdivision in Independence, Jackson County, Missouri, except the South 30 feet
35	thereof in street.
36	
37	Eugene L. Selders and Monica T. Selders were husband and wife when they acquired
38	title to the premises in question and remained husband and wife, continuously, never
39	having been dicorced, until the date of his death on June 24, 1979 at Kansas City,
40	Jackson County, Missouri.
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1	2. The director of the department of natural resources shall set the terms and conditions for
2	the conveyance as the commissioner deems reasonable. Such terms and conditions may include, but
3	are not limited to, the number of appraisals required, the time, place, and terms of the conveyance.
4	3. The attorney general shall approve the form of the instrument of conveyance.
5	
6	[473.747. The public administrator shall be ex officio public conservator and shall
7	have charge of all estates of minors that may, by the order of the court, be placed in
8	the public administrator's charge, and in such cases the public administrator shall be
9	known and designated as public conservator.]"; and
10	
11	Further amend said bill by amending the title, enacting clause, and intersectional references
12	accordingly.