

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 134, Page 1, Section A, Line 4, by
2 inserting immediately after all of said section and line the following:

3
4 "50.740. 1. It is hereby made the first duty of the county commission in counties of classes
5 three and four at its regular January term to go over the estimates and revise and amend the same in
6 such way as to promote efficiency and economy in county government. The commission may alter
7 or change any estimate as public interest may require and to balance the budget, first giving the
8 person preparing supporting data an opportunity to be heard. After the county commission shall
9 have revised the estimate it shall be the duty of the clerk of said commission forthwith to enter such
10 revised estimate on the record of the said commission and the commission shall forthwith enter
11 thereon its approval.

12 2. The county clerk shall within five days after the date of approval of such budget estimate
13 file a certified copy thereof with the county treasurer, taking a receipt therefor, and he shall also
14 forward a certified copy thereof to the state auditor by registered mail or by electronic means under
15 subsection 4 of this section. The county treasurer shall not pay nor enter protest on any warrant
16 except payroll for the current year until such budget estimate shall have been so filed. If any county
17 treasurer shall pay or enter for protest any warrant except payroll before the budget estimate shall
18 have been filed, as by sections 50.525 to 50.745 provided, the county treasurer shall be liable on the
19 official bond for such act. Immediately upon receipt of the estimated budget the state auditor shall
20 send to the county clerk the receipt therefor by registered mail or by electronic means under
21 subsection 4 of this section.

22 3. Any order of the county commission of any county authorizing or directing the issuance
23 of any warrant contrary to any provision of this law shall be void and of no binding force or effect;
24 and any county clerk, county treasurer, or other officer participating in the issuance or payment of
25 any such warrant shall be liable therefor upon the official bond.

26 4. For the purposes of fulfilling their respective requirements under subsection 2 of this
27 section, the county clerk and state auditor may correspond with the other by email or other
28 electronic system established by the state auditor for that purpose."; and

29
30 Further amend said bill, Page 22, Section 99.845, Line 355, by inserting immediately after all of
31 said section and line the following:

32
33 "105.145. 1. The following definitions shall be applied to the terms used in this section:
34 (1) "Governing body", the board, body, or persons in which the powers of a political
35 subdivision as a body corporate, or otherwise, are vested;
36 (2) "Political subdivision", any agency or unit of this state, except counties and school

Action Taken _____ Date _____

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

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.

~~[8]~~ 9. 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.

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

1 be collected as provided under subsection [40] 11 of this section.

2 [40] 11. The department of revenue may collect the fine authorized under the provisions of
3 subsection [8] 9 of this section by offsetting any sales or use tax distributions due to the [distriet]
4 political subdivision. The director of revenue shall retain two percent for the cost of such
5 collection. The remaining revenues collected from such violations shall be distributed annually to
6 the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines
7 collected for any breach of the penal laws of the state are distributed.

8 [44] 12. Any transportation development district organized under sections 238.200 to
9 238.275 having gross revenues of less than five thousand dollars in the fiscal year for which the
10 annual financial statement was not timely filed shall not be subject to the fine authorized in this
11 section."; and
12

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