

CCS#2 HCS SCS SB 112 -- POLITICAL SUBDIVISIONS

This bill makes changes to laws regarding political subdivisions.

POLITICAL SUBDIVISION MISCELLANEA

In its main provisions, the bill:

(1) Extends the expiration date to 2027 for the authority of counties to decrease their annual budgets under certain delineated circumstances (Section 50.622, RSMo);

(2) Authorizes the county clerk of counties of the third and fourth classification to send the county's estimated budget to the State Auditor by email or other electronic system, and the State Auditor may send the county a receipt by the same method (Section 50.740);

(3) Repeals an obsolete section of law and clarifies that a sheriff, marshal, clerk or collector, or the deputy of any of those officers, can run for the Office of County Treasurer, but cannot hold two county offices at the same time (Section 54.040);

(4) Requires that expenses incurred by county treasurers for attending required training sessions will be reimbursed to the treasurer. Currently, the reimbursement is discretionary (Section 54.261);

(5) Allows port authorities to establish an advanced industrial manufacturing zone on property they control and to expand such zones by resolution (Section 68.075); and

(6) Allows the Chief of Police for the Kansas City Police Department to appoint a Lieutenant Colonel who will be responsible for matters relating to homeland security (Section 84.514).

PUBLIC SAFETY SALES TAX

This bill adds certain cities to the list of cities authorized to impose, upon voter approval, a retail sales tax of up to 0.5% for improving public safety including compensation, pension programs, health care, and additional equipment and facilities for police, fire, and emergency medical providers (Sections 94.900, 94.902, and 94.903).

The additional cities include Peculiar, Lamar, Salem, St. Clair, Higginsville, Lexington, Mount Vernon, Eldon, Platte City, Rock Hill, and Mountain Grove, (Section 94.900.1(1)(b)); Jackson, Republic, and Lake St. Louis, (Section 94.900.1(1)(f)); Carl

Junction, Sullivan, Pacific, Oak Grove, Dexter, and Warrenton, (Section 94.900.1(1)(g)); and Eureka, Harrisonville, Union, Bolivar, Branson, Troy (Section 94.902.1(6)), and Arcadia, Doolittle, Eminence, Fairfax, Hartville, Hayti Heights, Holcomb, Kelso, Lowry City, Matthews, Naylor, Pleasant Hope, Queen City, Trimble, Verona, and Vienna (Section 94.902.1(7)).

In certain of the additional cities, the sales tax will expire in 10 years unless approved again by the voters, and if the sales tax fails on the first ballot, the cities cannot put the issue on the ballot again without new statutory authorization. The cities to which the 10 year duration and the one-time vote opportunity applies include Peculiar, Lamar, Salem, St. Clair, Higginsville, Lexington, Mount Vernon, Eldon, Platte City, Rock Hill, and Mountain Grove (Section 94.900.1(1)(b)).

In certain of the additional cities, regardless of when the tax is imposed, it will expire on December 31, 2038. The specific tax expiration date provision currently applies to the cities of Eureka, Harrisonville, Union, Bolivar, Branson, and Troy.

In certain of the additional cities, if the sales tax fails on the first ballot, those cities cannot put the issue on the ballot again for at least 12 months. If the sales tax fails on a second ballot, then the authorization for the sales tax for those cities is repealed. Currently, this provision only applies to the cities of Branson, Eureka, Harrisonville, Union, Bolivar, and Troy (Sections 94.900, 94.902, and 94.903).

#### POLITICAL SUBDIVISION ANNUAL REPORTS

The bill requires the State Auditor's office to report any political subdivision failing to submit its annual financial statement to the Department of Revenue (DOR). The DOR will notify the non-compliant political subdivision, by certified mail, that it has 30 days from the postmarked date to submit the required statement to the State Auditor's office. If the statement is not received the political subdivision will be fined \$500 per day beginning on the 31st day from the postmarked date. Currently, these provisions only apply to transportation development districts (Section 105.145).

#### TIMELINESS OF TAX PAYMENTS

The bill also authorizes a collector to use discretion in determining the date of an unreadable or absent postmark on a mailed property tax payment and requires the collector to document the decision (Section 139.100).

## CONSOLIDATED PUBLIC LIBRARY DISTRICTS

The bill adds four trustees to the board of a consolidated public library district when a county public library district successfully petitions to be included in the consolidated district. When a city, municipal, school, or other public library district that does not include an entire county and is outside the boundaries of a consolidated public library district successfully petitions to be included in the consolidated public library district, the county commission or county executive of each county in which the petitioning district is located must appoint one trustee. Also adds one trustee to the board of a consolidated public library district when a city or municipal library district is petitioning to be included in the consolidated district and the petitioning district is partially located in a county that is not participating in the consolidated district. The additional trustee must be appointed by the county commission or county executive officer of the county that is not participating in the consolidated district. After admission of a petitioning district into a consolidated district, transfer of the title and interest in the property of the petitioning district, and appointment of the additional trustee, a petitioning district and its board of trustees will cease to exist (Sections 182.640 and 182.660).

## ROAD DISTRICT CONSOLIDATION

This bill authorizes a county commission to combine two or more road districts within the county upon petition request by a majority of the commissioners in each of the road districts seeking to be combined. The county commission must hold a public hearing after publishing notice for a period of four weeks in a newspaper of general circulation in the county. The county may issue an order to consolidate the districts if it finds, after the public hearing, that the consolidation is in the public good. This bill also designates the procedure for appointing commissioners to the new consolidated district and transferring of assets, liabilities, and tax levies. The provisions for consolidation do not apply to road districts located in two counties (Section 233.295).

## TAX LEVY CERTIFICATION DATE

The bill changes the installment levy certification date from October 31 to September 30 of each year for drainage districts and levee districts (Sections 242.460, 243.350, and 245.185).

## PUBLIC SAFETY SALES TAX

The bill also adds certain fire protection districts to the list of fire protection districts authorized to impose, upon voter

approval, a sales tax not to exceed 0.5% for the purpose of providing revenues for the operation of the fire protection district. The additional fire protection districts currently include those located in Ripley and Mississippi counties (Sections 321.242 and 321.246).

#### MISSOURI ENERGY EFFICIENCY INVESTMENT ACT

The bill enables those receiving tax credits under the low-income housing and the historic structures rehabilitation tax credit to also participate in the demand-side programs offered by an electrical corporation under the "Missouri Energy Efficiency Investment Act" (Section 393.1075).

#### PUBLIC ADMINISTRATORS

The bill requires that candidates for the office of public administrator provide to the election authority a copy of a signed affidavit from one surety company indicating that the candidate meets the bonding requirements. It also repeals provisions requiring public administrators to automatically supervise the estates of minors and makes them subject to court appointment. Guardians are allowed to enter into preneed funeral contracts for minors without being personally liable for costs and without any interference with the existing right to dispose of bodies granted to next-of-kin (Sections 473.730, 473.743, 475.120, and 473.747).

#### LAND CONVEYANCE

The bill authorizes the Director of the Department of Natural Resources to convey certain state property, specified in the bill, located in Jackson County to the City of Independence (Section 1).