

SECOND REGULAR SESSION

# HOUSE BILL NO. 2168

## 99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

5669H.021

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.657, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1000, 67.1003, 67.1004, 67.1006, 67.1009, 67.1015, 67.1016, 67.1018, 67.1158, 67.1177, 67.1185, 67.1300, 67.1303, 67.1305, 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.271, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.802, 94.805, 94.830, 94.831, 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.850, 94.870, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1011, 94.1012, and 94.1013, RSMo, and to enact in lieu thereof eighty-one new sections relating to sales taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590,  
2 67.657, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1000, 67.1003, 67.1004, 67.1006,  
3 67.1009, 67.1015, 67.1016, 67.1018, 67.1158, 67.1177, 67.1185, 67.1300, 67.1303, 67.1305,  
4 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959,  
5 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.271, 94.413, 94.510,  
6 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.802, 94.805, 94.830, 94.831,  
7 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.850, 94.870, 94.890, 94.900, 94.902, 94.950,  
8 94.1000, 94.1008, 94.1010, 94.1011, 94.1012, and 94.1013, RSMo, are repealed and eighty-one  
9 new sections enacted in lieu thereof, to be known as sections 67.392, 67.495, 67.505, 67.547,  
10 67.583, 67.584, 67.585, 67.587, 67.590, 67.657, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997,  
11 67.1000, 67.1003, 67.1004, 67.1006, 67.1009, 67.1015, 67.1016, 67.1018, 67.1158, 67.1177,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 67.1185, 67.1300, 67.1303, 67.1305, 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 67.1545,  
 13 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012,  
 14 92.338, 92.500, 94.271, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660,  
 15 94.705, 94.802, 94.805, 94.830, 94.831, 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.850,  
 16 94.870, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1011, 94.1012, and  
 17 94.1013, to read as follows:

67.392. 1. The governing body of any county of the first classification with a population  
 2 of at least one hundred fifty thousand but not more than one hundred seventy thousand  
 3 inhabitants may impose by order a one-fourth cent sales tax on all retail sales made in such  
 4 county which are subject to taxation under the provisions of sections 144.010 to 144.525. The  
 5 tax authorized by this section shall be in addition to any and all other sales taxes allowed by law,  
 6 except that no order imposing a sales tax under the provisions of this section shall be effective  
 7 unless the governing body of the county submits to the voters of the county, at a county or state  
 8 general, primary or special election, a proposal to authorize the governing body of the county to  
 9 impose a tax.

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

12 Shall the county of ..... (County's name) impose a countywide sales tax of ..... (Insert  
 13 amount) for a period not to exceed ..... (Insert number) years for the purpose of investigating  
 14 and prosecuting drug-related offenses?

15  YES  NO

16

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

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 21 of the proposal, then the ordinance or order and any amendments thereto shall become effective  
 22 on the first day of the second calendar quarter after the director of revenue receives notice of  
 23 adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to  
 24 the proposal, then the governing body of the county shall have no power to impose the sales tax  
 25 herein authorized unless and until the governing body of the county shall again have submitted  
 26 another proposal to authorize the governing body of the county to impose the sales tax authorized  
 27 by sections 67.392 to 67.395 and such proposal is approved by a majority of the qualified voters  
 28 voting thereon.

29 3. All revenue received by a county from the tax authorized under the provisions of  
 30 sections 67.392 to 67.395 shall be deposited in a special trust fund and shall be used by the office

31 of the prosecuting attorney solely for the investigation and prosecution of drug-related offenses  
32 for so long as the tax shall remain in effect. The prosecuting attorney may contract to distribute  
33 a portion of the special trust fund moneys to any not-for-profit community crime prevention  
34 organization for the purpose of preventing drug-related offenses, if such organization has been  
35 in existence for the purpose of community crime prevention for a period of not less than five  
36 years. Once the tax authorized by sections 67.392 to 67.395 is abolished or is terminated by any  
37 means, all funds remaining in the special trust fund shall be used solely for activities initiated  
38 with revenues raised by the tax authorized by sections 67.392 to 67.395. Any funds in such  
39 special trust fund which are not needed for current expenditures may be invested by the  
40 governing body in accordance with applicable laws relating to the investment of other county  
41 funds.

42 4. The tax authorized by sections 67.392 to 67.395 shall terminate four years from the  
43 date on which such tax was initially imposed by the county, unless sooner abolished by the  
44 governing body of the county.

45 **5. The tax authorized under sections 67.392 to 67.395 shall comply with the**  
46 **provisions of section 67.495 prohibiting political subdivisions from imposing sales taxes**  
47 **whose cumulative rate exceeds twelve percent.**

**67.495. 1. After August 28, 2018, no political subdivision shall levy or impose a tax**  
2 **on sales that would make the cumulative sales tax rate in the political subdivision greater**  
3 **than twelve percent when combined with the state sales tax under sections 144.010 to**  
4 **144.527, the state use tax under sections 144.600 to 144.746, and the sale taxes imposed**  
5 **under article IV, sections 43(a) and 47(a) of the Constitution of Missouri.**

6 **2. Notwithstanding subsection 1 of this section, any political subdivision that,**  
7 **before August 28, 2018, had a cumulative sales tax rate in excess of twelve percent may**  
8 **continue to levy the sales tax or taxes that existed on August 28, 2018. Notwithstanding**  
9 **subsection 1 of this section, any political subdivision that did not impose a cumulative sales**  
10 **tax rate in excess of twelve percent except as a result of the state increasing a state sales or**  
11 **use tax may continue to levy the sales tax or taxes that existed before the increase by the**  
12 **state. However, a political subdivision described under this subsection shall not levy or**  
13 **impose any new sales tax unless the political subdivision repeals other sales taxes so that**  
14 **the cumulative sales tax rate in the political subdivision shall not exceed twelve percent.**

67.505. 1. Any county may, by a majority vote of its governing body, impose a county  
2 sales tax, in conjunction with a property tax reduction for each year in which the sales tax is  
3 imposed, for the benefit of such county in accordance with the provisions of sections 67.500 to  
4 67.545; provided, however, that no ordinance or order enacted pursuant to the authority granted  
5 by the provisions of sections 67.500 to 67.545 shall be effective unless the governing body of

6 the county submits to the voters of the county, at a county or state general, primary or special  
7 election, a proposal to authorize the governing body of the county to impose a tax and reduce  
8 property taxes under the provisions of sections 67.500 to 67.545.

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

11 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax of \_\_\_\_\_  
12 (insert amount) and reduce its total property tax levy annually by \_\_\_\_\_ (insert amount) percent  
13 of the total amount of sales tax revenue collected in the same tax year?

14  YES  NO

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

17

18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
19 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
21 governing body of the county shall have no power to impose the sales tax and reduce the  
22 property tax as herein authorized unless and until the governing body of the county shall again  
23 have submitted another proposal to authorize the governing body of the county to impose the  
24 sales tax and reduce the property tax under the provisions of sections 67.500 to 67.545 and such  
25 proposal is approved by a majority of the qualified voters voting thereon.

26 3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of  
27 one percent or one-half of one percent on the receipts from the sale at retail of all tangible  
28 personal property or taxable services at retail within any county adopting such tax, if such  
29 property and services are subject to taxation by the state of Missouri under the provisions of  
30 sections 144.010 to 144.525. Each year in which a sales tax is imposed under the provisions of  
31 sections 67.500 to 67.545, the county shall, after determining its budget, excluding funds  
32 required to be set aside and placed to the credit of special road districts, within the limits set by  
33 the constitution and laws of this state for the following calendar year and the total property tax  
34 levy needed to raise the revenues required by such budget, reduce that total property tax levy in  
35 an amount sufficient to decrease the total property taxes it will collect by an amount equal to one  
36 of the following:

37 (1) Fifty percent of the sales tax revenue collected in the tax year for which the property  
38 taxes are being levied;

39 (2) Sixty percent of the sales tax revenue collected in the tax year for which the property  
40 taxes are being levied;

41 (3) Seventy percent of the sales tax revenue collected in the tax year for which the  
 42 property taxes are being levied;

43 (4) Eighty percent of the sales tax revenue collected in the tax year for which the  
 44 property taxes are being levied;

45 (5) Ninety percent of the sales tax revenue collected in the tax year for which the  
 46 property taxes are being levied;

47 (6) One hundred percent of the sales tax revenue collected in the tax year for which the  
 48 property taxes are being levied;

49

50 provided that, in the event that in the immediately preceding year a county actually collected  
 51 more or less sales tax revenue than the amount determined under subdivision (4) of section  
 52 67.500, the county shall adjust its total property tax levy for the current year to reflect such  
 53 increase or decrease.

54 4. No county in this state shall impose a tax under this section for the purpose of funding  
 55 in whole or in part the construction, operation, or maintenance of any zoological activities,  
 56 zoological facilities, zoological organizations, the metropolitan zoological park and museum  
 57 district as created under section 184.350, or any zoological boards.

58 **5. The tax authorized under this section shall comply with the provisions of section**  
 59 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 60 **exceeds twelve percent.**

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in  
 2 section 67.750 may, by a majority vote of its governing body, impose an additional county sales  
 3 tax on all sales which are subject to taxation under the provisions of sections 144.010 to 144.525.  
 4 The tax authorized by this section shall be in addition to any and all other sales tax allowed by  
 5 law; except that no ordinance or order imposing a sales tax under the provisions of this section  
 6 shall be effective unless the governing body of the county submits to the voters of the county,  
 7 at a county or state general, primary or special election, a proposal to authorize the governing  
 8 body of the county to impose such tax.

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

11 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax of \_\_\_\_\_  
 12 (insert rate) percent for the purpose of \_\_\_\_\_ (insert purpose)?

13  YES  NO

14

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

17 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
18 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
19 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
20 governing body of the county shall have no power to impose the sales tax as herein authorized  
21 unless and until the governing body of the county submits another proposal to authorize the  
22 governing body of the county to impose the sales tax under the provisions of this section and  
23 such proposal is approved by a majority of the qualified voters voting thereon. A county shall  
24 not submit to the voters a proposed sales tax under this section for a period of two years from  
25 the date of an election in which the county previously submitted to the voters a proposed sales  
26 tax under this section, regardless of whether the initial proposed sales tax was approved or  
27 disapproved by the voters. The revenue collected from the sales tax authorized under this section  
28 shall only be used for the purpose approved by voters of the county.

29         3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one  
30 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at  
31 retail of all tangible personal property or taxable services at retail within any county adopting  
32 such tax if such property and services are subject to taxation by the state of Missouri under the  
33 provisions of sections 144.010 to 144.525. In any city not within a county or any county  
34 described in subsection 5 of this section, no sales tax for the purpose of funding zoological  
35 activities and zoological facilities as those terms are defined in section 184.500 shall exceed a  
36 rate of one-eighth of one percent unless the sales tax was levied and collected before August 28,  
37 2017. Beginning August 28, 2017, no county shall submit to the voters any proposal that results  
38 in a combined rate of sales taxes adopted under this section in excess of one percent.

39         4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
40 apply to the tax imposed under this section.

41         5. In any first class county having a charter form of government and having a population  
42 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall  
43 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be  
44 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns  
45 and villages and the unincorporated area of the county on the ratio that the population of each  
46 bears to the total population of the county. Three-eighths of the tax rate adopted by such a  
47 county shall be included in the calculation of the county's one percent combined tax rate ceiling  
48 provided in subsection 3 of this section. The population of each city, town or village and the  
49 unincorporated area of the county and the total population of the county shall be determined on  
50 the basis of the most recent federal decennial census. The provisions of this subsection shall not  
51 apply if the revenue collected is used to support zoological activities of the zoological subdistrict  
52 as defined under section 184.352.

53           6. Except as prohibited under section 184.353, residents of any county that does not  
54 adopt a sales tax under this section for the purpose of supporting zoological activities may be  
55 charged an admission fee for zoological facilities, programs, or events that are not part of the  
56 zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28, 2017.

57           7. In any county of the second classification with more than nineteen thousand seven  
58 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales  
59 tax authorized by this section shall be distributed so that an amount equal to three-fourths of the  
60 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be  
61 distributed equally among the incorporated cities, towns, and villages of the county. Upon  
62 request from any city, town, or village within the county, the county shall make available for  
63 inspection the distribution report provided to the county by the department of revenue. Any  
64 expenses incurred by the county in supplying such report to a city, town, or village shall be paid  
65 by such city, town, or village.

66           8. In any first class county having a charter form of government and having a population  
67 of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the  
68 purpose of funding in whole or in part the construction, operation or maintenance of a sports  
69 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility  
70 or anything incidental or necessary to a complex suitable for any type of professional sport or  
71 recreation, either upon, above or below the ground.

72           9. No county in this state, other than a county with a charter form of government and  
73 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall  
74 impose a tax under this section for the purpose of funding in whole or in part the construction,  
75 operation, or maintenance of any zoological activities, zoological facilities, zoological  
76 organizations, the metropolitan zoological park and museum district as created under section  
77 184.350, or any zoological boards.

78           10. The director of revenue may authorize the state treasurer to make refunds from the  
79 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
80 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
81 If any county abolishes the tax, the county shall notify the director of revenue of the action at  
82 least ninety days prior to the effective date of the repeal and the director of revenue may order  
83 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
84 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
85 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
86 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
87 the balance in the account to the county and close the account of that county. The director of

88 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
89 from receipts due the county.

90 11. No revenue received from a tax for the purpose of funding zoological activities in  
91 any county shall be used for the benefit of any entity that has ever been named Grant’s Farm or  
92 is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or successor  
93 address, or to supplant any funding received from the metropolitan zoological park and museum  
94 district established under section 184.350.

95 **12. The tax authorized under this section shall comply with the provisions of section**  
96 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
97 **exceeds twelve percent.**

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

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

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

16  YES  NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
24 governing body of the county shall have no power to impose the sales tax herein authorized  
25 unless and until the governing body of the county shall again have submitted another proposal  
26 to authorize the governing body of the county to impose the sales tax authorized by this section

27 and such proposal is approved by a majority of the qualified voters voting thereon. However,  
28 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve  
29 months from the date of the last proposal pursuant to this section.

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

33         4. All sales taxes collected by the director of revenue under this section on behalf of any  
34 county, less one percent for cost of collection which shall be deposited in the state's general  
35 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall  
36 be deposited in a special trust fund, which is hereby created, to be known as the "County  
37 Employee Benefit Sales Tax Trust Fund". The moneys in the county employee benefit sales tax  
38 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
39 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
40 and which was collected in each county imposing a sales tax under this section, and the records  
41 shall be open to the inspection of officers of the county and the public. Not later than the tenth  
42 day of each month, the director of revenue shall distribute all moneys deposited in the trust fund  
43 during the preceding month to the county which levied the tax. Such funds shall be deposited  
44 with the county treasurer of each such county, and all expenditures of funds arising from the  
45 county employee benefit sales tax trust fund shall be for the provision of retirement benefits or  
46 health care benefits for employees of the county and their dependents and for no other purpose.

47         5. The director of revenue may authorize the state treasurer to make refunds from the  
48 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
49 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If  
50 any county abolishes the tax, the county shall notify the director of revenue of the action at least  
51 ninety days prior to the effective date of the repeal and the director of revenue may order  
52 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
53 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
54 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
55 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
56 the balance in the account to the county and close the account of that county. The director of  
57 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
58 from receipts due the county.

59         6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
60 apply to the tax imposed under this section.

61 **7. The tax authorized under this section shall comply with the provisions of section**  
 62 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 63 **exceeds twelve percent.**

67.584. 1. The governing body of any county of the first classification with more than  
 2 one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred  
 3 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of  
 4 up to one-half percent on all retail sales made in such county which are subject to taxation  
 5 pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services  
 6 for such county. The tax authorized by this section shall be in addition to any and all other sales  
 7 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this  
 8 section shall be effective unless the governing body of the county submits to the voters of the  
 9 county, at a county or state general, primary, or special election, a proposal to authorize the  
 10 governing body of the county to impose a tax.

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

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

16  YES  NO

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

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

3. Twenty-five percent of the revenue received by a county treasurer from the tax  
 2 authorized pursuant to this section shall be deposited in a special trust fund and shall be used  
 3 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in

4 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust  
5 fund established pursuant to section 67.582 of the county levying the tax pursuant to this section.  
6 The revenue derived from the tax imposed pursuant to this section shall be used for public law  
7 enforcement services only. No revenue derived from the tax imposed pursuant to this section  
8 shall be used for any private contractor providing law enforcement services or for any private  
9 jail.

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

15 5. All sales taxes collected by the director of revenue pursuant to this section on behalf  
16 of any county, less one percent for cost of collection which shall be deposited in the state's  
17 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,  
18 shall be deposited in a special trust fund, which is hereby created, to be known as the "County  
19 Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax  
20 trust fund, pursuant to the deposit ratio in subsection 3 of this section. The moneys in the trust  
21 funds shall not be deemed to be state funds and shall not be commingled with any funds of the  
22 state. The director of revenue shall keep accurate records of the amount of money in the trusts  
23 and which was collected in each county imposing a sales tax pursuant to this section, and the  
24 records shall be open to the inspection of officers of the county and the public. Not later than  
25 the tenth day of each month the director of revenue shall distribute all moneys deposited in the  
26 trust funds during the preceding month to the county which levied the tax; such funds shall be  
27 deposited with the county treasurer of each such county, and all expenditures of funds arising  
28 from either trust fund shall be by an appropriation act to be enacted by the governing body of  
29 each such county. Expenditures may be made from the funds for any functions authorized in the  
30 ordinance or order adopted by the governing body submitting the tax to the voters.

31 6. The director of revenue may authorize the state treasurer to make refunds from the  
32 amounts in the trust funds and credited to any county for erroneous payments and overpayments  
33 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
34 If any county abolishes the tax, the county shall notify the director of revenue of the action at  
35 least ninety days before the effective date of the repeal and the director of revenue may order  
36 retention in the appropriate trust fund, for a period of one year, of two percent of the amount  
37 collected after receipt of such notice to cover possible refunds or overpayments of the tax and  
38 to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year  
39 has elapsed after the effective date of abolition of the tax in such county, the director of revenue

40 shall remit the balance in the account to the county and close the account of that county  
41 established pursuant to this section. The director of revenue shall notify each county of each  
42 instance of any amount refunded or any check redeemed from receipts due the county.

43 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
44 apply to the tax imposed pursuant to this section.

45 **8. The tax authorized under this section shall comply with the provisions of section**  
46 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
47 **exceeds twelve percent.**

67.585. 1. The governing body of any county of the first classification with more than  
2 two hundred thousand but fewer than two hundred sixty thousand inhabitants, through the  
3 creation of a recreational and community center district which shall include only the area  
4 encompassed by the portion of a school district located within that county having an average  
5 daily attendance for the 2012-13 school year between eleven thousand and twelve thousand  
6 students and any public park located wholly or partially within that portion of the school district,  
7 upon voter approval as outlined in subsections 2 and 3 of this section, shall impose, by order or  
8 ordinance, a sales tax on all retail sales made within the recreational and community center  
9 district which are subject to sales tax under chapter 144. The tax authorized in this section shall  
10 not exceed one-half of one percent and shall be imposed for the purpose of funding the  
11 construction, maintenance, and operation of and the purchase of equipment for community  
12 centers and other purposes of recreation and wellness as determined by the board which is  
13 established in subsection 8 of this section. The tax authorized in this section shall be in addition  
14 to all other sales taxes imposed by law and shall be stated separately from all other charges and  
15 taxes.

16 2. (1) No such order or ordinance adopted under subsection 1 of this section shall  
17 become effective unless the governing body of the county submits to the voters residing within  
18 the recreational and community center district on any date available for elections in the county  
19 a proposal to authorize the governing body of the county to impose a tax under this section; or

20 (2) If the governing body of the county receives a petition signed by ten percent of the  
21 registered voters of the county within the recreational and community center district who voted  
22 in the last gubernatorial election calling for an election to impose a tax under this section, the  
23 governing body shall submit to the voters of the county within the recreational and community  
24 center district on any date available for elections in the county a proposal to authorize the  
25 governing body of the county to impose a tax under this section; or

26 (3) If the governing body of a special charter city with more than twenty-nine thousand  
27 but fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with  
28 more than four hundred thousand inhabitants and located in more than one county, jointly

29 request, the governing body of the county shall submit to the voters of the county within the  
30 recreational and community center district on any date available for elections in the county a  
31 proposal to authorize the governing body of the county to impose a tax under this section.

32

33 All costs associated with placing such a question to the voters within the recreational and  
34 community center district shall be borne by the cities referenced in subdivision (3) of subsection  
35 2 of this section. If such tax is authorized by the voters of the recreational and community center  
36 district, the cost may be reimbursed to such cities upon implementation of the tax.

37 3. The ballot of submission shall contain, but need not be limited to, the following  
38 language:

39 Shall the county of ..... (county's name) impose a sales tax of ..... (insert amount) within  
40 the boundaries of the ..... (insert name) school district for the purpose of funding the  
41 construction, repair, improvement, maintenance, and operation of and purchase of equipment for  
42 community centers and other recreational facilities and programs?

43

44 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
45 of the question, then the tax shall become effective on the first day of the second calendar  
46 quarter. If a majority of the votes cast on the question by the qualified voters voting thereon are  
47 opposed to the question, then the tax shall not become effective unless and until the question is  
48 resubmitted under this section to the qualified voters and such question is approved by the  
49 requisite majority of the qualified voters voting on the question. In no event shall a proposal  
50 under this section be submitted to the voters sooner than twelve months from the date of the last  
51 proposal under this section.

52 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
53 apply to the tax imposed under this section.

54 5. All revenue collected under this section by the director of the department of revenue  
55 on behalf of any county, except for one percent for the cost of collection which shall be deposited  
56 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
57 section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be  
58 known as the "Recreational and Community Center District Sales Tax Trust Fund", and shall be  
59 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state  
60 funds and shall not be commingled with any funds of the state. The director may make refunds  
61 from the amounts in the fund and credited to the county for erroneous payments and  
62 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such  
63 county.

64           6. A question of repeal of the sales tax authorized in this section shall be submitted to  
65 the voters on any date available for elections in the county of the recreational and community  
66 center district by the governing body of any county that has adopted the sales tax authorized in  
67 this section if:

68           (1) The board authorized in subsection 8 of this section requests such; or

69           (2) A petition signed by a number of registered voters of the county within the  
70 recreational and community center district equal to at least ten percent of the number of  
71 registered voters of the county within the recreational and community center district voting in  
72 the last gubernatorial election is received requesting such.

73

74 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
75 of the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
76 which such repeal was approved. If less than a majority of the votes cast on the question by the  
77 qualified voters voting thereon are in favor of the repeal, then the sales tax authorized in this  
78 section shall remain effective until the question is resubmitted under this section to the qualified  
79 voters. In no event shall a proposal under this section be submitted to the voters sooner than  
80 twelve months from the date of the last proposal under this section. No tax imposed pursuant  
81 to this section for the purpose of retiring bonds, as authorized in subsection 8 in this section, may  
82 be terminated until all such bonds have been retired.

83           7. If the tax is repealed or terminated by any means, all funds remaining in the special  
84 trust fund shall continue to be used solely for the designated purposes, and the county shall notify  
85 the director of the department of revenue of the action at least ninety days before the effective  
86 date of the repeal, and the director may order retention in the trust fund, for a period of one year,  
87 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
88 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
89 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
90 county, the director shall remit the balance in the account to the county and close the account of  
91 that county. The director shall notify each county of each instance of any amount refunded or  
92 any check redeemed from receipts due to the county.

93           8. A board shall be established to administer the powers and duties as provided in this  
94 section. The board may issue debt for the district as authorized under section 67.798. All board  
95 members shall be residents of the recreational and community center district. The board shall  
96 consist of eight members as follows:

97           (1) Four members appointed by the mayor of a home rule city with more than four  
98 hundred thousand inhabitants and located in more than one county, with two of the first members

99 appointed for a two-year term and the other two members appointed for a four-year term.  
100 Thereafter, each appointment shall be for a four-year term;

101 (2) Four members appointed by the mayor of a special charter city with more than  
102 twenty-nine thousand but fewer than thirty-two thousand inhabitants, with two of the first  
103 members appointed for a two-year term and the other two members appointed for a four-year  
104 term. Thereafter, each appointment shall be for a four-year term.

105

106 A board member may be removed by the mayor who appointed him or her, at any time during  
107 his or her term, for reasons of excessive absence at regularly scheduled board meetings. The  
108 mayor shall appoint a replacement member to serve for the remainder of the current term. No  
109 member may serve more than two full terms. A partial term shall not be considered a term.

110 **9. The tax authorized under this section shall comply with the provisions of section**  
111 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
112 **exceeds twelve percent.**

67.587. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than eighteen thousand but fewer than twenty  
3 thousand inhabitants and with a city of the fourth classification with more than three thousand  
4 but fewer than three thousand seven hundred inhabitants as the county seat may impose, by order  
5 or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax  
6 under chapter 144. The tax authorized in this section shall be equal to one-half of one percent,  
7 and shall be imposed solely for the purpose of improving transportation infrastructure in such  
8 county. The tax authorized in this section shall be in addition to all other sales taxes imposed  
9 by law, and shall be stated separately from all other charges and taxes. The order or ordinance  
10 shall not become effective unless the governing body of the county submits to the voters residing  
11 within the county at a state general, primary, or special election a proposal to authorize the  
12 governing body of the county to impose a tax under this section.

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

15 Shall ..... (insert the name of the political subdivision) impose  
16 a sales tax at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding  
17 improvements to transportation infrastructure?

18  YES  NO

19

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

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
24 of the question, then the tax shall become effective on the first day of the second calendar quarter  
25 immediately following notification to the department of revenue. If a majority of the votes cast  
26 on the question by the qualified voters voting thereon are opposed to the question, then the tax  
27 shall not become effective unless and until the question is resubmitted under this section to the  
28 qualified voters and such question is approved by a majority of the qualified voters voting on the  
29 question.

30         3. All revenue collected under this section by the director of the department of revenue  
31 on behalf of any county, except for one percent for the cost of collection which shall be deposited  
32 in the state's general revenue fund, shall be deposited in a special trust fund and shall be used  
33 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
34 and shall not be commingled with any funds of the state. The director may make refunds from  
35 the amounts in the trust fund and credited to the county for erroneous payments and  
36 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
37 such county. Any funds in the special trust fund which are not needed for current expenditures  
38 shall be invested in the same manner as other funds are invested. Any interest and moneys  
39 earned on such investments shall be credited to the fund.

40         4. On or after the effective date of the tax, the director of revenue shall be responsible  
41 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
42 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect  
43 the amount required to be reported and remitted, but not to change the requirements of reporting  
44 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,  
45 the governing body of the county may authorize the use of a bracket system similar to that  
46 authorized in section 144.285, and notwithstanding the provisions of that section, this new  
47 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.  
48 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax  
49 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall  
50 be recoverable at law in the same manner as the purchase price. For purposes of this section, all  
51 retail sales shall be deemed to be consummated at the place of business of the retailer.

52         5. All applicable provisions in sections 144.010 to 144.525, governing the state sales tax,  
53 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
54 and all exemptions granted to agencies of government, organizations, and persons under sections  
55 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
56 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
57 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
58 requirements of this section, and no additional permit or exemption certificate or retail certificate

59 shall be required; except that, the director of revenue may prescribe a form of exemption  
 60 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
 61 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the  
 62 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
 63 hereby made applicable to violations of this section. If any person is delinquent in the payment  
 64 of the amount required to be paid under this section, or in the event a determination has been  
 65 made against the person for taxes and penalty under this section, the limitation for bringing suit  
 66 for the collection of the delinquent tax and penalty shall be the same as that provided in sections  
 67 144.010 to 144.525.

68         6. The governing body of any county that has adopted the sales tax authorized in this  
 69 section may submit the question of repeal of the tax to the voters on any date available for  
 70 elections for the county and shall submit such question at least every four years. The ballot of  
 71 submission shall be in substantially the following form:

72             Shall ..... (insert the name of the political subdivision) repeal the sales tax imposed  
 73 at a rate of ..... (insert rate of percent) percent for the purpose of funding improvements to  
 74 transportation infrastructure?

75              YES    NO

76

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

79

80 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 81 of repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 82 which such repeal was approved.

83

84 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 85 to the repeal, then the sales tax authorized in this section shall remain effective until the question  
 86 is resubmitted under this section to the qualified voters and the repeal is approved by a majority  
 87 of the qualified voters voting on the question.

88         7. If the tax is repealed or terminated by any means, all funds remaining in the special  
 89 trust fund shall continue to be used solely for the designated purposes, and the county shall notify  
 90 the director of the department of revenue of the action at least thirty days before the effective  
 91 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
 92 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
 93 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
 94 such accounts. After one year has elapsed after the effective date of abolition of the tax in such

95 county, the director shall remit the balance in the account to the county and close the account of  
96 that county. The director shall notify each county of each instance of any amount refunded or  
97 any check redeemed from receipts due the county.

98 **8. The tax authorized under this section shall comply with the provisions of section**  
99 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
100 **exceeds twelve percent.**

67.590. 1. The governing body of any second class county which has a population of  
2 at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand  
3 inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent  
4 sales tax on all retail sales made in such county which are subject to taxation under the  
5 provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition  
6 to any and all other sales taxes allowed by law, provided, however, that no ordinance imposing  
7 a sales tax under the provisions of this section shall be effective unless the governing body of the  
8 county submits to the voters of the county, at a county or state general, primary or special  
9 election, a proposal to authorize the governing body of the county to impose a tax.

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

12 Shall the county of ..... (county's name) impose a countywide sales tax of  
13 ..... (insert amount) for a period not to exceed ..... (insert number) years for the  
14 purpose of constructing facilities to be used as a sheriff's office, jail, and juvenile facility, and  
15 for the purpose of constructing a police department-fire department communications center and  
16 such other law enforcement facilities as agreed upon by the county of ..... (county's name)  
17 and the city of ..... (city's name), to be leased to such city by such county?

18  YES  NO

19

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

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
24 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
25 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
26 governing body of the county shall have no power to impose the sales tax herein authorized  
27 unless and until the governing body of the county shall again have submitted another proposal  
28 to authorize the governing body of the county to impose the sales tax authorized by sections  
29 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters voting  
30 thereon. However, in no event shall a proposal pursuant to sections 67.590 to 67.594 be

31 submitted to the voters sooner than twelve months from the date of the last proposal pursuant  
32 to sections 67.590 to 67.594.

33 3. All revenue received by a county from the tax authorized under the provisions of  
34 sections 67.590 to 67.594 shall be deposited in a special trust fund and shall be used solely for  
35 the construction of a jail, a juvenile facility, and a sheriff's office within such county, and for the  
36 construction of a police department-fire department communications center and such other law  
37 enforcement facilities as agreed upon by the county and the city, for so long as the tax shall  
38 remain in effect. Once the tax authorized by sections 67.590 to 67.594 is abolished or is  
39 terminated by any means, all funds remaining in the special trust fund shall be used solely for  
40 the maintenance of the facilities and buildings constructed with revenues raised by the tax  
41 authorized by sections 67.590 to 67.594. Any funds in such special trust fund which are not  
42 needed for current expenditures may be invested by the governing body in accordance with  
43 applicable laws relating to the investment of other county funds.

44 4. The tax authorized by sections 67.590 to 67.594 shall terminate five years from the  
45 date on which such tax was initially imposed by the county, unless sooner abolished by the  
46 governing body of the county.

47 5. Except as modified in sections 67.590 to 67.594, all provisions of sections 32.085 and  
48 32.087 shall apply to the tax imposed under this section.

49 **6. The tax authorized under this section shall comply with the provisions of section**  
50 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
51 **exceeds twelve percent.**

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of  
2 any county, municipality or other political subdivision to acquire, own, operate, develop or  
3 improve any facility of the type the authority is given the right and power to own, operate,  
4 develop or improve.

5 2. Any county, municipality or other political subdivision or public agency is authorized  
6 to make gifts, donations, grants and contributions of money or real or personal property to the  
7 authority, whether such money or property is derived from tax revenues or from any other source.

8 3. The state of Missouri or any agency, department or instrumentality thereof and the  
9 county, the city, or any political subdivision, public agency or public body, or any combination  
10 thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to enter into contracts,  
11 agreements, leases and subleases with each other, the authority and others to acquire, sell,  
12 convey, lease, sublease, own, operate, finance, develop or improve, or any combination thereof,  
13 any facility of the type the authority is given the right to construct, own, operate, develop or  
14 improve, including without limitation to agree to pay rents or other fees or charges, subject to

15 annual appropriations, and to mortgage, pledge, assign, convey, or grant security in any interest  
 16 which any such entity may have in such facility.

17 4. In addition to any other tax imposed by law, and notwithstanding the provisions of  
 18 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the  
 19 county may submit to the voters of the county a tax not to exceed three and one-half percent on  
 20 the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and  
 21 motels situated within the county involved, and doing business within such county for the  
 22 purpose of funding a regional convention and sports complex authority and for other recreational  
 23 and entertainment purposes. If the governing body so orders, the election officials of the county  
 24 shall submit a proposition to the voters of such county at the next statewide or countywide  
 25 election or at a special election called for that purpose, such special election to be held at the  
 26 expense of the regional convention and sports complex authority. Such proposition shall be  
 27 submitted to the voters in substantially the following form at such election:

28 Shall a sales tax of ..... percent on the amount of sales or charges for all rooms paid  
 29 by the transient guests of hotels and motels be levied in the county of ..... to provide certain  
 30 funds for the regional convention and sports complex authority and for general revenue  
 31 purposes?

32  YES  NO

33

34 In the event that a majority of the voters voting on such proposition in such county at such  
 35 election approve such proposition, then such sales tax shall be in full force and effect as of the  
 36 first day of the calendar quarter following the calendar quarter in which the election was held.

37 5. On and after the effective day of any tax authorized under the provisions of subsection  
 38 4 of this section, the governing body of the county may adopt one of the two following  
 39 provisions for the collection and administration of the tax:

40 (1) The collector of revenue in such county may collect the tax pursuant to rules and  
 41 regulations promulgated by the governing body of the county. The tax to be collected by the  
 42 collector of revenue, less an amount not less than one percent and not more than three percent  
 43 which may be retained for costs of collection, shall be remitted to the county and deposited in  
 44 a special trust fund to be known as the "County Convention and Recreation Trust Fund" not later  
 45 than thirty days following the end of each month;

46 (2) The governing body of the county may enter into an agreement with the director of  
 47 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 4  
 48 of this section. In the event the governing body enters into an agreement with the director of  
 49 revenue of the state of Missouri for the collection of the tax authorized in subsection 4 of this  
 50 section, the director of revenue shall perform all functions incident to the administration,

51 collection, enforcement, and operation of such tax, and the director of revenue shall collect such  
52 additional tax. The tax shall be collected and reported upon such forms and under such  
53 administrative rules and regulations as may be prescribed by the director of revenue, and the  
54 director of revenue shall retain not less than one percent nor more than three percent for cost of  
55 collection and shall transfer all other moneys collected for such tax to the county for deposit in  
56 the county convention and recreation trust fund.

57         6. All funds deposited in the county convention and recreation trust fund shall, subject  
58 to annual appropriation, be disbursed by the county only for deposit in the regional convention  
59 and sports complex fund to pay the county's share of any rent, fees or charges payable pursuant  
60 to any contract, agreement, lease or sublease provided for in subsection 3 of this section;  
61 provided that in the event the county chooses to participate in a qualifying project and enters into  
62 any such contract, agreement, lease or sublease, then any funds in excess of its obligations  
63 hereunder which are deposited in the county convention and recreation trust fund in any year  
64 pursuant to subsection 4 of this section may be appropriated and disbursed by the county for  
65 general revenue purposes.

66         7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds  
67 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this  
68 section in excess of amounts payable as the county's share of any rent, fees or charges payable  
69 pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this  
70 section, including reasonable reserves for future payments of such amounts, shall not be  
71 appropriated or paid except for funding of the regional convention and sports complex authority  
72 or for regional convention and tourism purposes to the regional convention and visitors  
73 commission established by section 67.601 if it is providing management and operations services  
74 for a facility of the regional convention and sports complex authority of which the state of  
75 Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease  
76 with such lessees.

77         8. In addition to any other tax imposed by law, and notwithstanding the provisions of  
78 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city  
79 may repeal a present two-dollar license fee per occupied room levied in such city on hotels and  
80 motels and submit to the voters of the city a tax not to exceed three and one-half percent on the  
81 amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and  
82 motels situated within the city involved, and doing business within such city for the purposes of  
83 funding debt service, lease payments or other expenses of an existing convention center,  
84 including any southern expansion thereof, of such city, a regional convention and sports complex  
85 authority or a regional convention and visitors commission or any combination thereof as herein  
86 provided. If the governing body so orders, the election officials of the city shall submit a

87 proposition to the voters of such city at the next statewide or citywide election or at a special  
88 election called for that purpose, such special election to be held at the expense of the city. Such  
89 proposition shall be submitted to the voters in substantially the following form at such election:

90           Shall the present two-dollar license fee per occupied room levied in the city of  
91 ..... on hotels and motels be repealed and a sales tax of ..... percent on the amount of  
92 sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the  
93 city of ..... to provide funds for convention, tourism and sports facilities purposes and  
94 agencies?

95            YES                            NO

96

97 In the event that a majority of the voters voting on such proposition in such city at such election  
98 approve such proposition, then such two-dollar license fee per occupied room shall be repealed  
99 and such sales tax shall be in full force and effect as of the first day of the calendar quarter  
100 following the calendar quarter in which the election was held.

101           9. On and after the effective date of any tax authorized under the provisions of  
102 subsection 8 of this section, the governing body of the city may adopt one of the two following  
103 provisions for the collection and administration of the tax:

104           (1) The collector of revenue in such city may collect the tax pursuant to rules and  
105 regulations promulgated by the governing body of the city. The tax to be collected by the  
106 collector of revenue, less an amount not less than one percent and not more than three percent  
107 which may be retained for costs of collection, shall be remitted to the city and deposited in a  
108 special trust fund to be known as the "City Convention and Sports Facility Trust Fund" not later  
109 than thirty days following the end of each month;

110           (2) The governing body of the city may enter into an agreement with the director of  
111 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 8  
112 of this section. In the event the governing body enters into an agreement with the director of  
113 revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of this  
114 section, the director of revenue shall perform all functions incident to the administration,  
115 collection, enforcement and operation of such tax, and the director of revenue shall collect such  
116 additional tax. The tax shall be collected and reported upon such forms and under such  
117 administrative rules and regulations as may be prescribed by the director of revenue, and the  
118 director of revenue shall retain not less than one percent nor more than three percent for cost of  
119 collection and shall transfer all other moneys collected for such tax to the city for deposit in the  
120 convention and sports facility trust fund.

121           10. All funds deposited in the city convention and sports facility trust fund shall, subject  
122 to annual appropriation, be disbursed by the city only for first, debt service, lease payments or

123 other expenses related to an existing convention center, including any southern expansion  
 124 thereof, of such city, second, to pay the city's share of any rent, fees or charges payable pursuant  
 125 to any lease provided for in subsection 3 of this section and third, the remainder, if any, annually  
 126 to the regional convention and visitors commission established by section 67.601 if it is  
 127 providing management and operations services for a facility of the regional convention and  
 128 sports complex authority of which the state of Missouri, the city, and St. Louis County are  
 129 lessees pursuant to a contract, agreement or sublease with such lessees.

130 **11. The tax authorized under this section shall comply with the provisions of section**  
 131 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 132 **exceeds twelve percent.**

67.671. 1. The governing body of any county, except first class counties other than first  
 2 class counties without charter form of government not adjoining any other first class county  
 3 unless such first class county contains part of a city with a population over four hundred and fifty  
 4 thousand, and except as otherwise provided in subsection 4 or subsection 7 of this section may,  
 5 by a majority vote, impose a tourism sales tax throughout or in any portion of the county for the  
 6 promotion of tourism as provided in this act, but such tax shall not become effective unless the  
 7 governing body of the county submits to the voters of the county, at a public election, a proposal  
 8 to authorize the county to impose a tax under the provisions of sections 67.671 to 67.685.

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

10 Shall the county of ..... (Insert the name of the county) impose a tourism sales  
 11 tax of ..... (Insert rate of percent) percent in certain areas of the county?

12  YES  NO

13  
 14 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 15 of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified  
 16 voters voting are opposed to the proposal, then the governing body of the county shall have no  
 17 power to impose the tax authorized by sections 67.671 to 67.685, unless and until the governing  
 18 body of the county shall again have submitted another proposal to authorize the governing body  
 19 of the county to impose the tax, and such proposal is approved by a majority of the qualified  
 20 voters voting thereon.

21 3. Except as otherwise provided in subsection 4 or subsection 7 of this section, the  
 22 tourism tax may be imposed at a rate of not more than seven-eighths of one percent on the  
 23 receipts from the sale at retail of certain tangible personal property or taxable services within that  
 24 part of the county for which such tax has been adopted, as specified in section 67.674.

25 4. The governing body of any third class county which adjoins the Mississippi River and  
 26 which also adjoins one or more first class counties without a charter form of government and

27 which has a population of not more than sixteen thousand inhabitants according to the 1980  
28 decennial census may, by a majority vote, impose:

29 (1) A tourism sales tax on the sale of all food and beverages sold for consumption on the  
30 premises of all restaurants, bars, taverns, or other establishments which are primarily used to  
31 provide food and beverage services;

32 (2) A tourism sales tax upon the rent or lease charges paid by transient guests of hotels,  
33 motels, condominiums, houseboats, and space rented in campgrounds;

34 (3) Or both.  
35

36 The tax may be imposed throughout or in any portion of the county for the promotion of tourism  
37 as provided in sections 67.671 to 67.685 but such tax shall not become effective unless the  
38 governing body of the county submits to the voters of the county, at a public election, a proposal  
39 to authorize the county to impose the tax.

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

41 Shall the county of ..... (Insert name of county) impose a tourism sales tax of  
42 ..... (Insert rate of percent) percent on the sale or rental of .....  
43 (Insert type of property or service) in certain areas of the county?

44  YES  NO  
45

46 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
47 of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified  
48 voters voting are opposed to the proposal, then the governing body of the county shall have no  
49 power to impose the tax unless and until the governing body of the county shall again have  
50 submitted another proposal to authorize the governing body of the county to impose the tax, and  
51 such proposal is approved by a majority of the qualified voters voting thereon. The tourism tax  
52 may be imposed at a rate of not more than two percent on the receipts from the sale or rental at  
53 retail of certain tangible personal property or taxable services as provided in this subsection  
54 within that part of the county for which such tax has been adopted.

55 6. Within ten days after a vote in favor of the adoption of a tourism sales tax by the  
56 voters of any such county, the governing body of the county shall make its order imposing the  
57 tax. The tax shall become effective on the first day of the first calendar quarter after such order  
58 is made; provided that in any first class county with a population of at least eighty thousand but  
59 less than one hundred thousand, the tax shall become effective on the first day of the first month  
60 which begins more than thirty days after such order is made, and such tax shall be collected by  
61 the department of revenue in the same manner as prescribed in section 32.087, except as  
62 otherwise provided in this section.

63           7. In any county which has any part of a Corps of Engineers lake with a shoreline of at  
 64 least eight hundred miles and not exceeding a shoreline of nine hundred miles, the tourism tax  
 65 may be imposed at a rate of not more than two percent on the receipts from the sale at retail of  
 66 certain tangible personal property or taxable services, subject to tax pursuant to chapter 144,  
 67 within that portion of the county for which such tax has been adopted. All areas in such county  
 68 imposing a tourism tax eligible to do so under the provisions of this section shall be contiguous  
 69 with all other areas which adopt the tax.

70           8. All tourism sales tax collected pursuant to subsection 7 of this section shall be  
 71 collected and administered by the county collector as provided in section 67.680 and deposited  
 72 in the "County Advertising and Tourism Sales Tax Trust Fund" created in such section.

73           **9. The tax authorized under this section shall comply with the provisions of section**  
 74 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 75 **exceeds twelve percent.**

          67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order, impose  
 2 a sales tax on all retail sales made in such county which are subject to taxation under the  
 3 provisions of sections 144.010 to 144.525 for any capital improvement purpose designated by  
 4 the county in its ballot of submission to its voters; provided, however, that no ordinance or order  
 5 enacted pursuant to the authority granted by sections 67.700 to 67.727 shall be effective unless  
 6 the governing body of the county submits to the voters of the county, at a county or state general,  
 7 primary, or special election, a proposal to authorize the governing body of the county to impose  
 8 a tax under the provisions of sections 67.700 to 67.727. The tax authorized by this section shall  
 9 be in addition to any and all other sales taxes allowed by law.

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

12           Shall the county of ..... (county's name) impose a countywide sales tax at  
 13 the rate of ..... (insert amount) for a period of ..... (insert number) years from the  
 14 date on which such tax is first imposed for the purpose of ..... (insert capital  
 15 improvement purpose)?

16            YES                    NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a  
 23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the

24 governing body of the county shall have no power to impose the sales tax authorized by sections  
25 67.700 to 67.727 unless and until the governing body of the county shall again have submitted  
26 another proposal to authorize it to impose the sales tax under the provisions of sections 67.700  
27 to 67.727 and such proposal is approved by a majority of the qualified voters voting thereon.

28 3. All revenue received by a county from the tax authorized by sections 67.700 to 67.727  
29 which has been designated for a certain capital improvement purpose shall be deposited in a  
30 special trust fund and shall be used solely for such designated purpose. Upon the expiration of  
31 the period of years approved by the voters under subsection 2 of this section or if the tax  
32 authorized by sections 67.700 to 67.727 is repealed under section 67.721, all funds remaining  
33 in the special trust fund shall continue to be used solely for such designated capital improvement  
34 purpose including the payment of principal and interest on any bonds issued to pay for such  
35 capital improvement. Any funds in such special trust fund which are not needed for current  
36 expenditures may be invested by the governing body in accordance with applicable laws relating  
37 to the investment of other county funds.

38 4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of one  
39 percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on  
40 the receipts from the sale at retail of all tangible personal property or taxable services at retail  
41 within the county adopting such tax, if such property and services are subject to taxation by the  
42 state of Missouri under the provisions of sections 144.010 to 144.525.

43 5. In addition to the rates provided in subsection 4 of this section, any county of the first  
44 class without a charter form of government which adjoins a county of the first class containing  
45 part of a city containing more than three hundred fifty thousand inhabitants and which also  
46 adjoins a county of the third class having a township form of government shall also be authorized  
47 to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales tax at a rate  
48 of one-fourth of one percent in conjunction with a reduction in its property tax levy or levies for  
49 general revenues or for funding the maintenance of roads and bridges, or both, for each year in  
50 which the sales tax is imposed. Such reduction shall be in an amount sufficient to decrease the  
51 property taxes it will collect by not less than fifty percent of the sales tax revenue collected in  
52 the tax year for which the property taxes are being levied. If in the immediately preceding year  
53 a county actually collected less sales tax revenue than was projected for purposes of reducing its  
54 property tax levy or levies, the county shall adjust its property tax levy or levies for the current  
55 year to reflect such decrease.

56 Any such county seeking voter approval of the sales tax alternative authorized in this subsection  
57 shall include in the ballot of submission authorized in subsection 2 of this section language  
58 clearly stating the appropriate percentage of the sales tax revenue shall be used for property tax

59 reduction as provided herein. For purposes of this subsection, the term "sales tax revenue  
60 collected" shall have the meaning provided in section 67.500.

61 **6. The tax authorized under this section shall comply with the provisions of section**  
62 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
63 **exceeds twelve percent.**

67.729. 1. Any county except any first class county having a charter form of government  
2 and having a population of nine hundred thousand or more may, in the same manner and by the  
3 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose  
4 a sales tax of not more than one-tenth of one percent for the purpose of funding storm water  
5 control and public works projects other than stadiums or other sports facilities. This sales tax  
6 shall be in addition to any other sales tax authorized by law.

7 2. Notwithstanding the provisions of section 67.712 as to the disposition of any other  
8 sales tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by  
9 the director of revenue from the tax authorized by this section on behalf of any county, less one  
10 percent for cost of collection, which shall be deposited in the state's general revenue fund after  
11 payment of premiums for surety bonds as provided in section 32.087, shall be deposited with the  
12 state treasurer in a special trust fund, which is hereby created, to be known as the "County Storm  
13 Water and Public Works Sales Tax Trust Fund". The moneys in the county storm water and  
14 public works sales tax trust fund shall not be deemed to be state funds and shall not be  
15 commingled with any funds of the state. The director of revenue shall keep accurate records of  
16 the amount of money in the trust fund which was collected in each county imposing a sales tax  
17 under this section and the records shall be open to the inspection of officers of the county and  
18 the public. Not later than the tenth day of each month the director of revenue shall distribute all  
19 moneys deposited in the county storm water and public works sales tax trust fund during the  
20 preceding month to the county which levied the tax, and the municipalities which are located  
21 wholly or partially within such county as follows:

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

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

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

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

45           **4. The tax authorized under this section shall comply with the provisions of section**  
 46 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 47 **exceeds twelve percent.**

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

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

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

11            YES                    NO

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

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

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

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

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

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

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

55           10. Except as modified in this section, the provisions of sections 32.085 and 32.087 shall  
56 apply to the tax imposed under this section.

57 **11. The tax authorized under this section shall comply with the provisions of section**  
58 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
59 **exceeds twelve percent.**

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

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

11 Shall the County of ..... impose a sales tax of ..... percent in conjunction  
12 with the county of ..... for the purpose of funding the financing, acquisition, construction,  
13 operation and maintenance of recreational projects and programs, including the acquisition of  
14 land for such purposes?

15  YES  NO

16

17 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in  
18 each county are in favor of the proposal, then the tax shall be in effect in both counties. If a  
19 majority of the votes cast by the qualified voters voting thereon in either county are opposed to  
20 the proposal, then the governing body of neither county shall have power to impose the sales tax  
21 authorized by this section unless or until the governing body of the county that has not approved  
22 the tax shall again have submitted another proposal to authorize the governing body to impose  
23 the tax, and the proposal is approved by a majority of the qualified voters voting thereon in that  
24 county.

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

29 4. All sales taxes collected by the director of revenue under this section on behalf of any  
30 county, less one percent for the cost of collection, which shall be deposited in the state's general  
31 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall  
32 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known  
33 as the "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax

34 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
35 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
36 fund which was collected in each county imposing a sales tax under this section, and the records  
37 shall be open to the inspection of officers of each county and the general public. Not later than  
38 the tenth day of each month, the director of revenue shall distribute all moneys deposited in the  
39 trust fund during the preceding month by distributing to the county treasurer, or such other  
40 officer as may be designated by the county ordinance or order, of each county imposing the tax  
41 authorized by this section, the sum, as certified by the director of revenue, due the county.

42         5. The director of revenue may authorize the state treasurer to make refunds from the  
43 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
44 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
45 Each county shall notify the director of revenue at least ninety days prior to the effective date of  
46 the expiration of the sales tax authorized by this section and the director of revenue may order  
47 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
48 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem  
49 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
50 after the date of expiration of the tax authorized by this section in such county, the director of  
51 revenue shall remit the balance in the account to the county and close the account of that county.  
52 The director of revenue shall notify each county of each instance of any amount refunded or any  
53 check redeemed from receipts due the county.

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

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

61         8. The sales tax imposed pursuant to the provisions of this section shall expire  
62 twenty-five years from the effective date thereof unless an extension of the tax is submitted to  
63 and approved by the voters in each county in the manner provided in this section. Each  
64 extension of the sales tax shall be for a period of ten years.

65         9. The governing body of each of the counties imposing a sales tax under the provisions  
66 of this section may cooperate with the governing body of any county or other political  
67 subdivision of this state in carrying out the provisions of this section, and may establish and  
68 conduct jointly a system of public recreation. The respective governing bodies administering

69 programs jointly may provide by agreement among themselves for all matters connected with  
70 the programs and determine what items of cost and expense shall be paid by each.

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

74 11. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
75 apply to the tax imposed under this section.

76 **12. The tax authorized under this section shall comply with the provisions of section**  
77 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
78 **exceeds twelve percent.**

67.997. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than eighteen thousand one hundred but fewer than  
3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all  
4 retail sales made within the county which are subject to sales tax under chapter 144. The tax  
5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely  
6 for the purpose of funding senior services and youth programs provided by the county. One-half  
7 of all revenue collected under this section, less one-half the cost of collection, shall be used  
8 solely to fund any service or activity deemed necessary by the senior service tax commission  
9 established in this section, and one-half of all revenue collected under this section, less one-half  
10 the cost of collection, shall be used solely to fund all youth programs administered by an existing  
11 county community task force. The tax authorized in this section shall be in addition to all other  
12 sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The  
13 order or ordinance shall not become effective unless the governing body of the county submits  
14 to the voters residing within the county at a state general, primary, or special election a proposal  
15 to authorize the governing body of the county to impose a tax under this section.

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

18 Shall ..... (insert the name of the county) impose a sales tax at a  
19 rate of ..... (insert rate of percent) percent, with half of the revenue from the tax, less one-half  
20 the cost of collection, to be used solely to fund senior services provided by the county and half  
21 of the revenue from the tax, less one-half the cost of collection, to be used solely to fund youth  
22 programs provided by the county?

23  YES  NO

24

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

27 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
28 of the question, then the tax shall become effective on the first day of the second calendar quarter  
29 immediately following the approval of the tax or notification to the department of revenue if such  
30 tax will be administered by the department of revenue. If a majority of the votes cast on the  
31 question by the qualified voters voting thereon are opposed to the question, then the tax shall not  
32 become effective unless and until the question is resubmitted under this section to the qualified  
33 voters and such question is approved by a majority of the qualified voters voting on the question.

34 3. On or after the effective date of any tax authorized under this section, the county  
35 which imposed the tax shall enter into an agreement with the director of the department of  
36 revenue for the purpose of collecting the tax authorized in this section. On or after the effective  
37 date of the tax the director of revenue shall be responsible for the administration, collection,  
38 enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue  
39 collected under this section by the director of the department of revenue on behalf of any county,  
40 except for one percent for the cost of collection which shall be deposited in the state's general  
41 revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be  
42 known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall be used  
43 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
44 and shall not be commingled with any funds of the state. The director may make refunds from  
45 the amounts in the trust fund and credited to the county for erroneous payments and  
46 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
47 such county. Any funds in the special trust fund which are not needed for current expenditures  
48 shall be invested in the same manner as other funds are invested. Any interest and moneys  
49 earned on such investments shall be credited to the fund.

50 4. In order to permit sellers required to collect and report the sales tax to collect the  
51 amount required to be reported and remitted, but not to change the requirements of reporting or  
52 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the  
53 governing body of the county may authorize the use of a bracket system similar to that authorized  
54 in section 144.285 and notwithstanding the provisions of that section, this new bracket system  
55 shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning  
56 with the effective date of the tax, every retailer in the county shall add the sales tax to the sale  
57 price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be  
58 recoverable at law in the same manner as the purchase price. For purposes of this section, all  
59 retail sales shall be deemed to be consummated at the place of business of the retailer.

60 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
61 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
62 and all exemptions granted to agencies of government, organizations, and persons under sections

63 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
 64 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
 65 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
 66 requirements of this section, and no additional permit or exemption certificate or retail certificate  
 67 shall be required; except that, the director of revenue may prescribe a form of exemption  
 68 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
 69 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the  
 70 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
 71 hereby made applicable to violations of this section. If any person is delinquent in the payment  
 72 of the amount required to be paid under this section, or in the event a determination has been  
 73 made against the person for taxes and penalty under this section, the limitation for bringing suit  
 74 for the collection of the delinquent tax and penalty shall be the same as that provided in sections  
 75 144.010 to 144.525.

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

79 Shall ..... (insert the name of the county) repeal the sales tax imposed  
 80 at a rate of ..... (insert rate of percent) percent for the purpose of funding senior services  
 81 and youth programs provided by the county?

82  YES  NO

83

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

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 88 of repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 89 which such repeal was approved.

90 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 91 to the repeal, then the sales tax authorized in this section shall remain effective until the question  
 92 is resubmitted under this section to the qualified voters and the repeal is approved by a majority  
 93 of the qualified voters voting on the question.

94 7. Whenever the governing body of any county that has adopted the sales tax authorized  
 95 in this section receives a petition, signed by ten percent of the registered voters of the county  
 96 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed  
 97 under this section, the governing body shall submit to the voters of the county a proposal to  
 98 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting

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

105         8. If the tax is repealed or terminated by any means, all funds remaining in the special  
106 trust fund shall continue to be used solely for the designated purposes, and the county shall notify  
107 the director of the department of revenue of the action at least thirty days before the effective  
108 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
109 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
110 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
111 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
112 county, the director shall remit the balance in the account to the county and close the account of  
113 that county. The director shall notify each county of each instance of any amount refunded or  
114 any check redeemed from receipts due the county.

115         9. Each county imposing the tax authorized in this section shall establish a senior  
116 services tax commission to administer the portion of the sales tax revenue dedicated to providing  
117 senior services. Such commission shall consist of seven members appointed by the county  
118 commission. The county commission shall determine the qualifications, terms of office,  
119 compensation, powers, duties, restrictions, procedures, and all other necessary functions of the  
120 commission.

121         **10. The tax authorized under this section shall comply with the provisions of section**  
122 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
123 **exceeds twelve percent.**

67.1000. 1. The governing body of the following cities and counties may impose a tax  
2 as provided in this section:

3         (1) Any county;

4         (2) Any city which is the county seat of any county or which now or hereafter has a  
5 population of more than three thousand five hundred inhabitants and which has heretofore been  
6 authorized by the general assembly;

7         (3) Any city or county with more than three hundred fifty hotel and motel rooms within  
8 the boundaries of such city or county;

9         (4) Any other city which has a population of more than eighteen thousand and less than  
10 forty-five thousand inhabitants located in a county of the first classification with a population

11 over two hundred thousand adjacent to a county of the first classification with a population over  
12 nine hundred thousand.

13         2. The governing body of any city or county listed in subsection 1 of this section may  
14 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
15 situated in the city or county, which shall be not more than five percent per occupied room per  
16 night, except that such tax shall not become effective unless the governing body of the city or  
17 county submits to the voters of the city or county at an election permitted under section 115.123  
18 a proposal to authorize the governing body of the city or county to impose a tax under the  
19 provisions of this section and section 67.1002. The tax authorized by this section and section  
20 67.1002 shall be in addition to the charge for the sleeping room and shall be in addition to any  
21 and all taxes imposed by law and the proceeds of such tax shall be used by the city or county  
22 solely for funding a convention and visitors bureau which shall be a general not-for-profit  
23 organization with whom the city or county has contracted, and which is established for the  
24 purpose of promoting the city or county as a convention, visitor and tourist center. Such tax shall  
25 be stated separately from all other charges and taxes.

26         3. As used in this section and section 67.1002, the term "transient guests" means a person  
27 or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any  
28 calendar quarter, except that in any county of the third classification without a township form of  
29 government and with more than forty-one thousand one hundred but fewer than forty-one  
30 thousand two hundred inhabitants, "transient guests" means a person or persons who occupy a  
31 room or rooms in a hotel or motel for ninety days or less during any calendar quarter.

32         4. Provisions of this section to the contrary notwithstanding, the governing body of any  
33 home rule city with more than thirty-nine thousand six hundred but fewer than thirty-nine  
34 thousand seven hundred inhabitants and partially located in any county of the first classification  
35 with more than seventy-one thousand three hundred but fewer than seventy-one thousand four  
36 hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient  
37 guests of hotels or motels situated in the city, which shall be not more than seven percent per  
38 occupied room per night, except that such tax shall not become effective unless the governing  
39 body of such city submits to the voters of the city at an election permitted under section 115.123  
40 a proposal to authorize the governing body of the city to impose a tax under the provisions of this  
41 subsection and section 67.1002. The tax authorized by this subsection and section 67.1002 shall  
42 be in addition to the charge for the sleeping room and shall be in addition to any and all taxes  
43 imposed by law and the proceeds of such tax shall be used by the city solely for funding a  
44 convention and visitors bureau which shall be a general not-for-profit organization with whom  
45 the city has contracted, and which is established for the purpose of promoting the city as a

46 convention, visitor, and tourist center. Such tax shall be stated separately from all other charges  
47 and taxes.

48 5. Notwithstanding any other provision of law to the contrary, the tax authorized in this  
49 section shall not be imposed by the following cities or counties:

50 (1) Any city or county already imposing a tax solely on the charges for sleeping rooms  
51 paid by the transient guests of hotels or motels situated in any such city or county under any other  
52 law of this state;

53 (2) Any city not already imposing a tax under this section and that is located in whole  
54 or partially within a county that already imposes a tax solely on the charges for sleeping rooms  
55 paid by the transient guests of hotels or motels situated in such county under this section or any  
56 other law of this state; or

57 (3) Any county not already imposing a tax under this section and that has a city located  
58 in whole or in part within its boundaries that already imposes a tax solely on the charges for  
59 sleeping rooms paid by the transient guests of hotels or motels situated in such city under this  
60 section or any other law of this state.

61 6. This section shall not be construed as repealing any taxes levied by any city or county  
62 on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

63 **7. The tax authorized under this section shall comply with the provisions of section**  
64 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
65 **exceeds twelve percent.**

67.1003. 1. The governing body of the following cities and counties may impose a tax  
2 as provided in this section:

3 (1) Any city or county having more than three hundred fifty hotel and motel rooms inside  
4 such city or county;

5 (2) A county of the third classification with a population of more than seven thousand  
6 but less than seven thousand four hundred inhabitants;

7 (3) A third class city with a population of greater than ten thousand but less than eleven  
8 thousand located in a county of the third classification with a township form of government with  
9 a population of more than thirty thousand;

10 (4) A county of the third classification with a township form of government with a  
11 population of more than twenty thousand but less than twenty-one thousand;

12 (5) Any third class city with a population of more than eleven thousand but less than  
13 thirteen thousand which is located in a county of the third classification with a population of  
14 more than twenty-three thousand but less than twenty-six thousand;

15 (6) Any city of the third classification with more than ten thousand five hundred but  
16 fewer than ten thousand six hundred inhabitants;

17 (7) Any city of the third classification with more than twenty-six thousand three hundred  
18 but fewer than twenty-six thousand seven hundred inhabitants;

19 (8) Any city of the third classification with more than ten thousand eight hundred but  
20 fewer than ten thousand nine hundred inhabitants and located in more than one county.

21 2. The governing body of any city or county listed in subsection 1 of this section may  
22 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
23 situated in the city or county or a portion thereof, which shall be not more than five percent per  
24 occupied room per night, except that such tax shall not become effective unless the governing  
25 body of the city or county submits to the voters of the city or county at a state general or primary  
26 election a proposal to authorize the governing body of the city or county to impose a tax pursuant  
27 to this section. The tax authorized by this section shall be in addition to the charge for the  
28 sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of  
29 such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall  
30 be stated separately from all other charges and taxes.

31 3. Notwithstanding any other provision of law to the contrary, except as provided in  
32 subsection 5 of this section, the tax authorized in subsection 1 of this section shall not be  
33 imposed by the following cities or counties:

34 (1) Any city or county already imposing a tax solely on the charges for sleeping rooms  
35 paid by the transient guests of hotels or motels situated in any such city or county under any other  
36 law of this state;

37 (2) Any city not already imposing a tax under this section and that is located in whole  
38 or partially within a county that already imposes a tax solely on the charges for sleeping rooms  
39 paid by the transient guests of hotels or motels situated in such county under this section or any  
40 other law of this state; or

41 (3) Any county not already imposing a tax under this section and that has a city located  
42 in whole or in part within its boundaries that already imposes a tax solely on the charges for  
43 sleeping rooms paid by the transient guests of hotels or motels situated in such city under this  
44 section or any other law of this state.

45 4. Cities of the third class having more than two thousand five hundred hotel and motel  
46 rooms, and located in a county of the first classification in which and where another tax on the  
47 charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such  
48 county is imposed, may impose the tax authorized by this section of not more than one-half of  
49 one percent per occupied room per night.

50 5. The governing body of any city of the fourth classification with more than fifty-one  
51 thousand inhabitants located in a county with a charter form of government and with more than  
52 two hundred fifty thousand inhabitants which adjoins another county with a charter form of

53 government and with more than one million inhabitants may impose a tax on the charges for all  
54 sleeping rooms paid by the transient guest of hotels or motels situated in such city or a portion  
55 thereof, which tax shall be not more than two percent per occupied room per night, except that  
56 such tax shall not become effective unless the governing body of such city submits, after January  
57 1, 2012, to the voters of that city, at an election permitted under section 115.123, a proposal to  
58 authorize the governing body of the city to impose a tax under this section. The tax authorized  
59 by this section shall be in addition to any and all other taxes imposed by law, and the proceeds  
60 of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated  
61 separately from all other charges and taxes.

62 6. The ballot of submission for any tax authorized in this section shall be in substantially  
63 the following form:

64 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping  
65 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a  
66 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

67  YES  NO

68

69 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
70 of the question, then the tax shall become effective on the first day of the second calendar quarter  
71 following the calendar quarter in which the election was held. If a majority of the votes cast on  
72 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
73 not become effective unless and until the question is resubmitted under this section to the  
74 qualified voters and such question is approved by a majority of the qualified voters voting on the  
75 question.

76 7. As used in this section, "transient guests" means a person or persons who occupy a  
77 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

78 8. This section shall not be construed as repealing any taxes levied by any city or county  
79 on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

80 **9. The tax authorized under this section shall comply with the provisions of section**  
81 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
82 **exceeds twelve percent.**

67.1004. 1. The governing body of any noncharter county of the first classification with  
2 a population of less than seventy-five thousand and containing part of a city with a population  
3 of more than four hundred and thirty thousand may impose a tax on the charges for all sleeping  
4 rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof,  
5 which shall be not more than one quarter of one percent per occupied room per night, except that  
6 such tax shall not become effective unless the governing body of the county submits to the voters

7 of the county at a state general or primary election, a proposal to authorize the governing body  
8 of the county to impose a tax pursuant to this section. The tax authorized by this section shall  
9 be in addition to the charge for the sleeping room and shall be in addition to any and all taxes  
10 imposed by law and the proceeds of such tax shall be used by the county solely for the promotion  
11 of tourism. Such tax shall be stated separately from all other charges and taxes.

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

14 Shall (insert the name of the county) impose a tax on the charges for all sleeping rooms  
15 paid by the transient guests of hotels and motels situated in (name of county) at a rate of (insert  
16 rate of percent) percent for the sole purpose of promoting tourism?

17  YES  NO

18 3. As used in this section, "transient guests" means a person or persons who occupy room  
19 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

20 **4. The tax authorized under this section shall comply with the provisions of section**  
21 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
22 **exceeds twelve percent.**

67.1006. 1. In any county of the second class which has a two-year community college  
2 and is located south of the Missouri River and adjacent to a county of the second class which  
3 contains a state educational institution described as a state teachers college in paragraph (c) of  
4 subdivision (5) of section 176.010, a proposal to authorize the governing body of the county to  
5 impose a tax may be submitted to the voters of the county at a state general, primary or special  
6 election as follows:

7 (1) By a majority vote of the county governing body; or

8 (2) Upon petition of eight percent of the voters who cast votes for the member of the  
9 county governing body who received the highest number of votes at the last election in which  
10 members of the governing body were elected, the county clerk shall submit the proposal to the  
11 voters of the county.

12

13 The tax shall be levied on the sales or charges for all sleeping rooms paid by the transient guests  
14 of hotels or motels situated in the county at a rate not to exceed two dollars per room per night.  
15 The tax authorized by sections 67.1006 to 67.1012 shall be in addition to any and all taxes  
16 imposed by law and shall be stated separately from all other charges and taxes.

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

18 Shall there be imposed in the county of ..... (name of county) a tax of .....  
19 (rate of tax) on each sleeping room occupied and rented by transient guests of hotels and motels  
20 located in the county, the proceeds of which shall be expended for tourism purposes?

21            YES      NO

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 24 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 25 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 26 the question by the qualified voters voting thereon are opposed to the question, then the tax  
 27 authorized by sections 67.1006 to 67.1012 shall not become effective unless and until the  
 28 question is resubmitted under the provisions of sections 67.1006 to 67.1012 to the qualified  
 29 voters of the county and such question is approved by a majority of the qualified voters of the  
 30 county voting on the question.

31           3. The governing body of any county imposing a tax under this section may, by order or  
 32 ordinance, change the rate of such tax from two dollars per room per night to not more than five  
 33 percent per occupied room per night. No such order or ordinance shall become effective unless  
 34 the governing body of the county submits to the voters of the county at a state general, primary,  
 35 or special election a proposal to authorize the governing body of the county to change the rate  
 36 of tax imposed under this section. If a majority of the votes cast on the question by the qualified  
 37 voters voting thereon are in favor of the question, then the change in the tax rate shall become  
 38 effective on the first day of the second calendar quarter following the calendar quarter in which  
 39 the election was held. If a majority of the votes cast on the question by the qualified voters  
 40 voting thereon are opposed to the question, then the change in the tax rate shall not become  
 41 effective unless and until the question is resubmitted under this section to the qualified voters  
 42 of the county and such question is approved by a majority of the qualified voters voting on the  
 43 question.

44           **4. The tax authorized under this section shall comply with the provisions of section**  
 45 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 46 **exceeds twelve percent.**

          67.1009. 1. The governing body of the following cities may impose a tax as provided  
 2 in this section:

3           (1) Any city of the fourth classification with more than eight hundred thirty but fewer  
 4 than nine hundred inhabitants and located in any county with a charter form of government and  
 5 with more than nine hundred fifty thousand inhabitants;

6           (2) Any city of the fourth classification with more than four thousand fifty but fewer than  
 7 four thousand two hundred inhabitants and located in any county with a charter form of  
 8 government and with more than nine hundred fifty thousand inhabitants.

9           2. The governing body of any city listed in subsection 1 of this section may impose a tax  
 10 on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in

11 the city, which shall be not more than six-tenths of one percent per occupied room per night,  
12 except that such tax shall not become effective unless the governing body of the city or county  
13 submits to the voters of the city or county at a state general or primary election a proposal to  
14 authorize the governing body of the city to impose a tax pursuant to this section. The tax  
15 authorized by this section shall be in addition to the charge for the sleeping room and shall be  
16 in addition to any and all taxes imposed by law. Such tax shall be stated separately from all other  
17 charges and taxes.

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

20 Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid  
21 by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of  
22 percent up to six-tenths of one percent)?

23  YES  NO

24

25 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
26 of the question, then the tax shall become effective on the first day of the second calendar quarter  
27 following the calendar quarter in which the election was held. If a majority of the votes cast on  
28 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
29 not become effective unless and until the question is resubmitted under this section to the  
30 qualified voters and such question is approved by a majority of the qualified voters voting on the  
31 question.

32 4. As used in this section, "transient guests" means a person or persons who occupy a  
33 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

34 **5. The tax authorized under this section shall comply with the provisions of section**  
35 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
36 **exceeds twelve percent.**

67.1015. 1. The governing body of any third class city with a population of at least  
2 twelve thousand located in a county of the fourth classification may impose a tax on the charges  
3 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a  
4 portion thereof, which shall be not more than five percent per occupied room per night, except  
5 that such tax shall not become effective unless the governing body of the city submits to the  
6 voters of the city at a state municipal, general or primary election, a proposal to authorize the  
7 governing body of the city to impose a tax pursuant to this section. The tax authorized by this  
8 section shall be in addition to the charge for the sleeping room and shall be in addition to any and  
9 all taxes imposed by law and the proceeds of such tax shall be used by the city solely for building

10 and operating an exposition and community center. Such tax shall be stated separately from all  
11 other charges and taxes.

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

14 Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid  
15 by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of  
16 percent) percent for the purpose of building and operating an exposition and community center?

17  YES  NO

18 3. As used in this section, "transient guests" means a person or persons who occupy a  
19 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

20 4. Within ten days after a vote in favor of the adoption of a tax authorized by this section  
21 and by the voters of any such city, the governing body of the city shall make its order imposing  
22 the tax. The tax shall become effective on the first day of the first calendar quarter after such  
23 order is made, and such tax shall be collected by the department of revenue in the same manner  
24 as prescribed in section 32.087, except as otherwise provided in this section.

25 **5. The tax authorized under this section shall comply with the provisions of section**  
26 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
27 **exceeds twelve percent.**

67.1016. 1. The governing body of any county of the second, third, or fourth  
2 classification may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid  
3 by the transient guests of hotels or motels situated in the county or a portion thereof. The tax  
4 shall be not more than one cent per occupied room per night, and shall be imposed solely for the  
5 purpose of promoting tourism-related activities in the county. The tax authorized in this section  
6 shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and  
7 shall be stated separately from all other charges and taxes.

8 2. No such order or ordinance shall become effective unless the governing body of the  
9 county submits to the voters of the county at a state general, primary, or special election a  
10 proposal to authorize the governing body of the county to impose a tax under this section. If a  
11 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
12 the question, then the tax shall become effective on the first day of the second calendar quarter  
13 following the calendar quarter in which the election was held. If a majority of the votes cast on  
14 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
15 not become effective unless and until the question is resubmitted under this section to the  
16 qualified voters of the county and such question is approved by a majority of the qualified voters  
17 voting on the question.

18           3. All revenue generated by the tax shall be collected by the county collector of revenue,  
19 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.  
20 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely  
21 for the designated purposes. Any funds in the special trust fund that are not needed for current  
22 expenditures may be invested by the governing body in accordance with applicable laws relating  
23 to the investment of other county funds. Any interest and moneys earned on such investments  
24 shall be credited to the fund.

25           4. Upon adoption of the tax under this section, there shall be established in each county  
26 adopting the tax a "Tourism Commission", to consist of five members appointed by the  
27 governing body of the county. No more than one member of the tourism commission shall be  
28 a member of the governing body of the county. Of the initial members appointed, two shall hold  
29 office for one year, two shall hold office for two years, and one shall hold office for three years.  
30 Members appointed after expiration of the initial terms shall be appointed to a three-year term.  
31 Each member may be reappointed. Vacancies shall be filled by appointment by the governing  
32 body of the county for the remainder of the unexpired term. The members shall not receive  
33 compensation for their services, but may be reimbursed for their actual and necessary expenses  
34 incurred in service of the tourism commission.

35           5. The governing body of any county that has adopted the tax authorized in this section  
36 may submit the question of repeal of the tax to the voters on any date available for elections for  
37 the county. If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall  
38 become effective on December thirty-first of the calendar year in which such repeal was  
39 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
40 are opposed to the repeal, then the tax authorized in this section shall remain effective until the  
41 question is resubmitted under this section to the qualified voters of the county, and the repeal is  
42 approved by a majority of the qualified voters voting on the question.

43           6. Whenever the governing body of any county that has adopted the tax authorized in this  
44 section receives a petition, signed by a number of registered voters of the county equal to at least  
45 two percent of the number of registered voters of the county voting in the last gubernatorial  
46 election, calling for an election to repeal the tax imposed under this section, the governing body  
47 shall submit to the voters of the county a proposal to repeal the tax. If a majority of the votes  
48 cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal  
49 shall become effective on December thirty-first of the calendar year in which such repeal was  
50 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
51 are opposed to the repeal, then the tax shall remain effective until the question is resubmitted  
52 under this section to the qualified voters of the county and the repeal is approved by a majority  
53 of the qualified voters voting on the question.

54 7. As used in this section, "transient guests" means a person or persons who occupy a  
55 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

56 **8. The tax authorized under this section shall comply with the provisions of section**  
57 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
58 **exceeds twelve percent.**

67.1018. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than five thousand nine hundred but fewer than six  
3 thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient  
4 guests of hotels or motels situated in the county or a portion thereof, which shall not be more  
5 than five percent per occupied room per night, except that such tax shall not become effective  
6 unless the governing body of the county submits to the voters of the county at a state general or  
7 primary election a proposal to authorize the governing body of the county to impose a tax under  
8 this section. The tax authorized in this section shall be in addition to the charge for the sleeping  
9 room and all other taxes imposed by law, and fifty percent of the proceeds of such tax shall be  
10 used by the county to fund law enforcement with the remaining fifty percent of such proceeds  
11 to be used to fund the promotion of tourism. Such tax shall be stated separately from all other  
12 charges and taxes.

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

15 Shall ..... (insert the name of the county) impose a tax on the charges for all sleeping  
16 rooms paid by the transient guests of hotels and motels situated in ..... (name of county) at  
17 a rate of ..... (insert rate of percent) percent for the benefit of the county?

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
21 of the question, then the tax shall become effective on the first day of the second calendar quarter  
22 following the calendar quarter in which the election was held. If a majority of the votes cast on  
23 the question by the qualified voters voting thereon are opposed to the question, then the tax  
24 authorized by this section shall not become effective unless and until the question is resubmitted  
25 under this section to the qualified voters of the county and such question is approved by a  
26 majority of the qualified voters of the county voting on the question.

27 **3. The tax authorized under this section shall comply with the provisions of section**  
28 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
29 **exceeds twelve percent.**

67.1158. 1. The governing body of a county which has established an authority under  
2 the provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping

3 rooms paid by the transient guests of hotels or motels situated in the county, which shall be more  
 4 than two percent but not more than five percent per occupied room per night, except that such  
 5 tax shall not become effective unless the governing body of the county submits to the voters of  
 6 the county at a state general, primary, or special election, a proposal to authorize the governing  
 7 body of the county to impose a tax under the provisions of this section. The tax authorized by  
 8 this section shall be in addition to the charge for the sleeping room and shall be in addition to any  
 9 and all taxes imposed by law, and the proceeds of such tax shall be used by the authority solely  
 10 for funding the construction and operation of convention, visitor and sports facilities, other  
 11 incidental facilities, and operation of the authority consistent with the provisions of sections  
 12 67.1150 to 67.1158. Such tax shall be stated separately from all other charges and taxes.

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

14 Shall the ..... (County) levy a tax of ..... percent on each sleeping  
 15 room occupied and rented by transient guests of hotels and motels located in the county, the  
 16 proceeds of which shall be expended for the funding of convention, visitor and sports facilities,  
 17 other incidental facilities, and the county convention and sports facilities authority?

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 21 of the question, then the tax shall become effective on the first day of the calendar quarter  
 22 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 23 the question by the qualified voters voting thereon are opposed to the question, then the  
 24 governing body for the county shall have no power to impose the tax authorized by this section  
 25 unless and until the governing body of the county resubmits the question and such question is  
 26 approved by a majority of the qualified voters voting thereon.

27 3. After the effective date of any tax authorized under the provisions of this section, the  
 28 county which levied the tax may adopt one of the two following provisions for the collection and  
 29 administration of the tax:

30 (1) The county which levied the tax may adopt rules and regulations for the internal  
 31 collection of such tax by the county officers usually responsible for collection and administration  
 32 of county taxes; or

33 (2) The county may enter into an agreement with the director of revenue of the state of  
 34 Missouri for the purpose of collecting the tax authorized in this section. In the event any county  
 35 enters into an agreement with the director of revenue of the state of Missouri for the collection  
 36 of the tax authorized in this section, the director of revenue shall perform all functions incident  
 37 to the administration, collection, enforcement and operation of such tax, and shall collect the  
 38 additional tax authorized under the provisions of this section. The tax authorized by this section

39 shall be collected and reported upon such forms and under such administrative rules and  
40 regulations as may be prescribed by the director of revenue, and the director of revenue shall  
41 retain not less than one percent nor more than three percent for cost of collection.

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

45 5. If a tax is imposed by a county under this section, either the county or the authority  
46 shall have the power to audit the taxed facilities to ensure compliance with the tax by the facility.  
47 During such audit, the taxed facilities shall give access to examine necessary records to ensure  
48 compliance.

49 6. Suits to enforce the collection and payment of the tax against the taxed facilities may  
50 be filed and prosecuted by the authority. If suit is filed, the authority may recover as damages  
51 a reasonable attorney's fee and costs of suit against the taxed facility.

52 **7. The tax authorized under this section shall comply with the provisions of section**  
53 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
54 **exceeds twelve percent.**

67.1177. 1. The board, by a majority vote, may submit to the residents of such district  
2 a tax of not less than two percent and not more than six percent on the amount of sales or charges  
3 for all sleeping rooms offered to the public and paid by the transient guests of hotels, motels and  
4 resorts situated within the district. Upon the written request of the board to the election officials  
5 of the county in which the district is situated, such election officials shall submit a proposition  
6 to the residents of such district at a countywide or statewide primary or general election, or at a  
7 special election called for that purpose. Such election officials shall give legal notice as provided  
8 in chapter 115. As used in this section, the term "hotels, motels and resorts" includes any  
9 condominium offered to the public which is rented to a person or entity for a period of less than  
10 thirty-one days, any privately owned campground offered to the public which rents space to  
11 persons or entities for a period of less than thirty-one days, and also includes any rental of a  
12 houseboat originating from a point within the district and which is offered to the public. The  
13 term "hotels, motels and resorts" shall not include any facilities operated by a recognized church  
14 and its affiliates for the purpose of providing religious education and recreation to the church's  
15 members. As used in this section, the term "transient guest" means a person who occupies a  
16 room or rooms in a hotel, motel or resort for thirty-one days or less during any calendar quarter.

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

19 Shall a lodging tax of ..... percent on the amount of sales or charges for all lodging  
20 paid by the transient guests of hotels, motels and resorts be levied in the lake area business

21 district of the county of ..... to provide funds for the promotion of tourism in the  
22 district?

23  YES  NO

24 3. In the event that a majority of the voters voting on such proposition in such district  
25 approve such proposition, then such tax shall be in full force and effect as of the first day of the  
26 calendar quarter following the calendar quarter in which the election was held. The results of  
27 an election held under this section shall be certified by the election officials of the county to the  
28 board not more than thirty days after the day on which such election was held. The district shall  
29 be liable for its share of the costs of the election pursuant to section 115.065.

30 4. In the event a tax is imposed under this section, such tax shall be in addition to any  
31 countywide gross receipts tax on hotels, motels or resorts in effect at the time of the election or  
32 imposed after the date of the election. If a tax is imposed under the provisions of this section,  
33 the county may collect a penalty of one percent and interest not to exceed two percent per month  
34 on unpaid taxes which shall be considered delinquent thirty days after the last day of each  
35 quarter.

36 5. The revenues received from the tax authorized in this section shall be used by the  
37 advisory board for advertising and promotion of tourism. Such advertising and promotional  
38 activities shall be developed into a comprehensive marketing plan, so as to meet the needs of all  
39 sizes and types of businesses within the lodging industry. The board members of each lodging  
40 category, as described in subsection 1 of section 67.1175, shall have sole authority for the  
41 expenditure of funds collected from that category, and tourism-related projects that may be  
42 identified as beneficial to any of the three lodging categories established in subsection 1 of  
43 section 67.1175 shall be eligible for funding, based on the proportionate share of revenues  
44 collected from that category. This shall include, but not be limited to, attending sports and travel  
45 shows, printing a vacation guide, soliciting convention business, constructing or purchasing  
46 convention facilities and visitor centers, and securing commercial air service into the area, which  
47 may include the subsidizing of airline seats. Moneys may also be expended by the board to  
48 contract with other entities to assist in bringing tourists to the district.

49 6. On and after the effective date of any tax authorized under the provisions of this  
50 section, the advisory board shall enter into an agreement with the county collector of the county  
51 where the district is situated for the purpose of collecting the tax. The tax to be collected by the  
52 county collector shall be remitted to the advisory board of the district not later than thirty days  
53 following the end of any calendar quarter. The county commission shall adopt rules and  
54 regulations for the collection and administration of the tax. The county collector shall retain on  
55 behalf of the county two percent for cost of collection.

56           **7. The tax authorized under this section shall comply with the provisions of section**  
57 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
58 **exceeds twelve percent.**

67.1185. 1. The governing body of any county with a population of at least eighteen  
2 thousand inhabitants which adjoins both a county of the first classification with a population of  
3 less than one hundred thousand inhabitants and at least four counties of the third classification  
4 may impose, by ordinance or order, a surcharge on the sale of each ticket or other charge  
5 allowing admission to or participation in any private tourist attraction and on the daily rental of  
6 rooms or accommodations paid by transient guests of hotels, motels or campgrounds, as defined  
7 in section 94.802, in such county, at a rate not to exceed twenty-five cents per ticket or other such  
8 charge. For purposes of sections 67.1185 to 67.1189, "private tourist attraction" means any  
9 commercial entity which appeals to the recreational desires and tastes of the traveling public  
10 through the presentation of services or devices designed to entertain or educate visitors, including  
11 but not limited to:

- 12           (1) Amusement parks, carnivals, circuses, fairs and water parks;
- 13           (2) Aerial tramways;
- 14           (3) Commercial animal, reptile, and zoological exhibits;
- 15           (4) Commercial beaches and hot springs;
- 16           (5) Go-carts/miniature golf establishments;
- 17           (6) Horse shows and rodeos and rides on horses or other animals;
- 18           (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- 19           (8) Automobile, bicycle, dog, horse, and other racing events;
- 20           (9) Music shows and pageants, movie theaters, and live theaters; and
- 21           (10) Canoe rentals.

22           2. Attractions operating on an occasional or intermittent basis for fund-raising purposes  
23 by nonprofit charitable organizations whose ordinary activities do not involve the operation of  
24 such attractions shall be exempt from the surcharge imposed by sections 67.1185 to 67.1189.

25           **3. The tax authorized under this section shall comply with the provisions of section**  
26 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
27 **exceeds twelve percent.**

67.1300. 1. **Any governing body of a county enumerated in subdivisions (1) to (26)**  
2 **of this subsection or of a municipality located therein or** the governing body of any of the  
3 contiguous counties of the third classification without a township form of government  
4 enumerated in subdivisions ~~[(1)]~~ **(27) to ~~[(5)]~~ (31)** of this subsection ~~[or]~~ **may impose, by**  
5 **ordinance or order, a sales tax on all retail sales made in such county or municipality that**  
6 **are subject to taxation under the provisions of sections 144.010 to 144.525:**

7           **(1)** In any county of the fourth classification acting as a county of the second  
8 classification, having a population of at least forty thousand but less than forty-five thousand  
9 with a state university, and adjoining a county of the first classification with part of a city with  
10 a population of three hundred fifty thousand or more inhabitants [Ø#] ;

11           **(2)** A county of the third classification with a township form of government and with a  
12 population of at least eight thousand but less than eight thousand four hundred inhabitants [Ø#]  
13 ;

14           **(3)** A county of the third classification with more than fifteen townships having a  
15 population of at least twenty-one thousand inhabitants [Ø#] ;

16           **(4)** A county of the third classification without a township form of government and with  
17 a population of at least seven thousand four hundred but less than eight thousand inhabitants [Ø#]  
18 ;

19           **(5)** Any county of the third classification with a population greater than three thousand  
20 but less than four thousand [Ø#] ;

21           **(6)** Any county of the third classification with a population greater than six thousand one  
22 hundred but less than six thousand four hundred [Ø#] ;

23           **(7)** Any county of the third classification with a population greater than six thousand  
24 eight hundred but less than seven thousand [Ø#] ;

25           **(8)** Any county of the third classification with a population greater than seven thousand  
26 eight hundred but less than seven thousand nine hundred [Ø#] ;

27           **(9)** Any county of the third classification with a population greater than eight thousand  
28 four hundred sixty but less than eight thousand five hundred [Ø#] ;

29           **(10)** Any county of the third classification with a population greater than nine thousand  
30 but less than nine thousand two hundred [Ø#] ;

31           **(11)** Any county of the third classification with a population greater than ten thousand  
32 five hundred but less than ten thousand six hundred [Ø#] ;

33           **(12)** Any county of the third classification with a population greater than twenty-three  
34 thousand five hundred but less than twenty-three thousand seven hundred [Ø#] ;

35           **(13)** A county of the third classification with a population greater than thirty-three  
36 thousand but less than thirty-four thousand [Ø#] ;

37           **(14)** A county of the third classification with a population greater than twenty thousand  
38 eight hundred but less than twenty-one thousand [Ø#] ;

39           **(15)** A county of the third classification with a population greater than fourteen thousand  
40 one hundred but less than fourteen thousand five hundred [Ø#] ;

41           **(16)** A county of the third classification with a population greater than twenty thousand  
42 eight hundred fifty but less than twenty-two thousand [Ø#] ;

43           (17) A county of the third classification with a population greater than thirty-nine  
44 thousand but less than forty thousand [☒] ;

45           (18) A county of the third classification with a township form of organization and a  
46 population greater than twenty-eight thousand but less than twenty-nine thousand [☒] ;

47           (19) A county of the third classification with a population greater than fifteen thousand  
48 but less than fifteen thousand five hundred [☒] ;

49           (20) A county of the third classification with a population greater than eighteen thousand  
50 but less than nineteen thousand seven hundred [☒] ;

51           (21) A county of the third classification with a population greater than thirteen thousand  
52 nine hundred but less than fourteen thousand four hundred [☒] ;

53           (22) A county of the third classification with a population greater than twenty-seven  
54 thousand but less than twenty-seven thousand five hundred [☒] ;

55           (23) A county of the first classification without a charter form of government and a  
56 population of at least eighty thousand but not greater than eighty-three thousand [☒] ;

57           (24) A county of the third classification with a population greater than fifteen thousand  
58 but less than fifteen thousand nine hundred without a township form of government which does  
59 not adjoin any county of the first, second or fourth classification [☒] ;

60           (25) A county of the third classification with a population greater than twenty-three  
61 thousand but less than twenty-five thousand without a township form of government which does  
62 not adjoin any county of the second or fourth classification and does adjoin a county of the first  
63 classification with a population greater than one hundred twenty thousand but less than one  
64 hundred fifty thousand [☒] ;

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

70           ~~——(1) ;~~

71           (27) A county with a population of at least four thousand two hundred inhabitants but  
72 not more than four thousand five hundred inhabitants;

73           ~~(2)~~ (28) A county with a population of at least four thousand seven hundred inhabitants  
74 but not more than four thousand nine hundred inhabitants;

75           ~~(3)~~ (29) A county with a population of at least seven thousand three hundred  
76 inhabitants but not more than seven thousand six hundred inhabitants;

77           ~~(4)~~ (30) A county with a population of at least ten thousand one hundred inhabitants  
78 but not more than ten thousand three hundred inhabitants; ~~and~~ or

79           ~~[(5)]~~ **(31)** A county with a population of at least four thousand three hundred inhabitants  
80 but not more than four thousand five hundred inhabitants.

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

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

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

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

93                                YES                                NO

94

95 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
96 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the  
97 first day of the second quarter after the director of revenue receives notice of adoption of the tax.

98 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
99 governing body of the county or municipality shall not impose the sales tax authorized in this  
100 section until the governing body of the county or municipality resubmits another proposal to  
101 authorize the governing body of the county or municipality to impose the sales tax authorized  
102 by this section and such proposal is approved by a majority of the qualified voters voting  
103 thereon; however no such proposal shall be resubmitted to the voters sooner than twelve months  
104 from the date of the submission of the last such proposal.

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

109           6. Once the tax authorized by this section is abolished or is terminated by any means, all  
110 funds remaining in the special trust fund shall be used solely for economic development purposes  
111 within the county or municipality. Any funds in such special trust fund which are not needed for  
112 current expenditures may be invested by the governing body in accordance with applicable laws  
113 relating to the investment of other county or municipal funds.

114           7. All sales taxes collected by the director of revenue pursuant to this section on behalf  
115 of any county or municipality, less one percent for cost of collection which shall be deposited  
116 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
117 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known  
118 as the "Local Economic Development Sales Tax Trust Fund".

119           8. The moneys in the local economic development sales tax trust fund shall not be  
120 deemed to be state funds and shall not be commingled with any funds of the state. The director  
121 of revenue shall keep accurate records of the amount of money in the trust fund and which was  
122 collected in each county or municipality imposing a sales tax pursuant to this section, and the  
123 records shall be open to the inspection of officers of the county or municipality and the public.

124           9. Not later than the tenth day of each month the director of revenue shall distribute all  
125 moneys deposited in the trust fund during the preceding month to the county or municipality  
126 which levied the tax. Such funds shall be deposited with the county treasurer of each such  
127 county or the appropriate municipal officer in the case of a municipal tax, and all expenditures  
128 of funds arising from the local economic development sales tax trust fund shall be by an  
129 appropriation act to be enacted by the governing body of each such county or municipality.  
130 Expenditures may be made from the fund for any economic development purposes authorized  
131 in the ordinance or order adopted by the governing body submitting the tax to the voters.

132           10. The director of revenue may authorize the state treasurer to make refunds from the  
133 amounts in the trust fund and credited to any county or municipality for erroneous payments and  
134 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
135 such counties and municipalities.

136           11. If any county or municipality abolishes the tax, the county or municipality shall  
137 notify the director of revenue of the action at least ninety days prior to the effective date of the  
138 repeal and the director of revenue may order retention in the trust fund, for a period of one year,  
139 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
140 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
141 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
142 county or municipality, the director of revenue shall remit the balance in the account to the  
143 county or municipality and close the account of that county or municipality. The director of  
144 revenue shall notify each county or municipality of each instance of any amount refunded or any  
145 check redeemed from receipts due the county or municipality.

146           12. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
147 apply to the tax imposed pursuant to this section.

148           13. For purposes of this section, the term "economic development" is limited to the  
149 following:

150 (1) Operations of economic development or community development offices, including  
151 the salaries of employees;

152 (2) Provision of training for job creation or retention;

153 (3) Provision of infrastructure and sites for industrial development or for public  
154 infrastructure projects; and

155 (4) Refurbishing of existing structures and property relating to community development.

156 **14. The tax authorized under this section shall comply with the provisions of section**  
157 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
158 **exceeds twelve percent.**

67.1303. 1. The governing body of any home rule city with more than one hundred  
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred  
3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than  
4 forty-five thousand nine hundred inhabitants and the governing body of any city within any  
5 county of the first classification with more than one hundred four thousand six hundred but less  
6 than one hundred four thousand seven hundred inhabitants and the governing body of any county  
7 of the third classification without a township form of government and with more than forty  
8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within  
9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or  
10 county which are subject to sales tax under chapter 144. In addition, the governing body of any  
11 county of the first classification with more than eighty-five thousand nine hundred but less than  
12 eighty-six thousand inhabitants or the governing body of any home rule city with more than  
13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or  
14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax  
15 under chapter 144. The tax authorized in this section shall not be more than one-half of one  
16 percent. The order or ordinance imposing the tax shall not become effective unless the  
17 governing body of the city or county submits to the voters of the city or county at a state general  
18 or primary election a proposal to authorize the governing body to impose a tax under this section.  
19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and  
20 shall be stated separately from all other charges and taxes.

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

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

25  YES  NO

26

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

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

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

50 4. All revenue generated by the tax shall be deposited in a special trust fund and shall  
51 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
52 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
53 special trust fund which are not needed for current expenditures may be invested by the  
54 governing body in accordance with applicable laws relating to the investment of other city or  
55 county funds.

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

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

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

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

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

70 (5) In each city, two members shall be appointed by the governing body of the county  
71 in which the city is located. In each county, two members shall be appointed by the governing  
72 body of the county. At the option of the members appointed by a city or county the members  
73 who are appointed by the school boards and other taxing districts may serve on the board for a  
74 term to coincide with the length of time an economic development project, plan, or designation  
75 of an economic development area is considered for approval by the board, or for the definite  
76 terms as provided in this subsection. If the members representing school districts and other  
77 taxing districts are appointed for a term coinciding with the length of time an economic  
78 development project, plan, or area is approved, such term shall terminate upon final approval of  
79 the project, plan, or designation of the area by the governing body of the city or county. If any  
80 school district or other taxing jurisdiction fails to appoint members of the board within thirty  
81 days of receipt of written notice of a proposed economic development plan, economic  
82 development project, or designation of an economic development area, the remaining members  
83 may proceed to exercise the power of the board. Of the members first appointed by the city or  
84 county, three shall be designated to serve for terms of two years, three shall be designated to  
85 serve for a term of three years, and the remaining members shall be designated to serve for a term  
86 of four years from the date of such initial appointments. Thereafter, the members appointed by  
87 the city or county shall serve for a term of four years, except that all vacancies shall be filled for  
88 unexpired terms in the same manner as were the original appointments.

89 6. The board, subject to approval of the governing body of the city or county, shall  
90 develop economic development plans, economic development projects, or designations of an  
91 economic development area, and shall hold public hearings and provide notice of any such  
92 hearings. The board shall vote on all proposed economic development plans, economic  
93 development projects, or designations of an economic development area, and amendments  
94 thereto, within thirty days following completion of the hearing on any such plan, project, or  
95 designation, and shall make recommendations to the governing body within ninety days of the  
96 hearing concerning the adoption of or amendment to economic development plans, economic  
97 development projects, or designations of an economic development area.

98 7. The board shall report at least annually to the governing body of the city or county on  
99 the use of the funds provided under this section and on the progress of any plan, project, or  
100 designation adopted under this section.

101 8. The governing body of any city or county that has adopted the sales tax authorized in  
102 this section may submit the question of repeal of the tax to the voters on any date available for  
103 elections for the city or county. The ballot of submission shall be in substantially the following  
104 form:

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

107  YES  NO

108

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

115 9. Whenever the governing body of any city or county that has adopted the sales tax  
116 authorized in this section receives a petition, signed by ten percent of the registered voters of the  
117 city or county voting in the last gubernatorial election, calling for an election to repeal the sales  
118 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal  
119 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
120 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
121 year in which such repeal was approved. If a majority of the votes cast on the question by the  
122 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until  
123 the question is resubmitted under this section to the qualified voters and the repeal is approved  
124 by a majority of the qualified voters voting on the question.

125 **10. The tax authorized under this section shall comply with the provisions of section**  
126 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
127 **exceeds twelve percent.**

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

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the  
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail  
5 sales made in the city or county which are subject to sales tax under chapter 144. The tax  
6 authorized in this section shall not be more than one-half of one percent. The order or ordinance

7 imposing the tax shall not become effective unless the governing body of the city or county  
 8 submits to the voters of the city or county at any citywide, county or state general, primary or  
 9 special election a proposal to authorize the governing body to impose a tax under this section.  
 10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and  
 11 shall be stated separately from all other charges and taxes. The tax authorized in this section  
 12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or  
 13 67.1303 unless the tax imposed under those sections has expired or been repealed.

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

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

18  YES  NO

19

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

28 4. All sales taxes collected by the director of revenue under this section on behalf of any  
 29 county or municipality, less one percent for cost of collection which shall be deposited in the  
 30 state's general revenue fund after payment of premiums for surety bonds as provided in section  
 31 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the  
 32 "Local Option Economic Development Sales Tax Trust Fund".

33 5. The moneys in the local option economic development sales tax trust fund shall not  
 34 be deemed to be state funds and shall not be commingled with any funds of the state. The  
 35 director of revenue shall keep accurate records of the amount of money in the trust fund and  
 36 which was collected in each city or county imposing a sales tax pursuant to this section, and the  
 37 records shall be open to the inspection of officers of the city or county and the public.

38 6. Not later than the tenth day of each month the director of revenue shall distribute all  
 39 moneys deposited in the trust fund during the preceding month to the city or county which levied  
 40 the tax. Such funds shall be deposited with the county treasurer of each such county or the  
 41 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising

42 from the local economic development sales tax trust fund shall be in accordance with this  
43 section.

44 7. The director of revenue may authorize the state treasurer to make refunds from the  
45 amounts in the trust fund and credited to any city or county for erroneous payments and  
46 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
47 such cities and counties.

48 8. If any county or municipality abolishes the tax, the city or county shall notify the  
49 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
50 the director of revenue may order retention in the trust fund, for a period of one year, of two  
51 percent of the amount collected after receipt of such notice to cover possible refunds or  
52 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
53 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
54 city or county, the director of revenue shall remit the balance in the account to the city or county  
55 and close the account of that city or county. The director of revenue shall notify each city or  
56 county of each instance of any amount refunded or any check redeemed from receipts due the  
57 city or county.

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

60 10. (1) No revenue generated by the tax authorized in this section shall be used for any  
61 retail development project, except for the redevelopment of downtown areas and historic  
62 districts. Not more than twenty-five percent of the revenue generated shall be used annually for  
63 administrative purposes, including staff and facility costs.

64 (2) At least twenty percent of the revenue generated by the tax authorized in this section  
65 shall be used solely for projects directly related to long-term economic development preparation,  
66 including, but not limited to, the following:

67 (a) Acquisition of land;

68 (b) Installation of infrastructure for industrial or business parks;

69 (c) Improvement of water and wastewater treatment capacity;

70 (d) Extension of streets;

71 (e) Public facilities directly related to economic development and job creation; and

72 (f) Providing matching dollars for state or federal grants relating to such long-term  
73 projects.

74 (3) The remaining revenue generated by the tax authorized in this section may be used  
75 for, but shall not be limited to, the following:

76 (a) Marketing;

77 (b) Providing grants and loans to companies for job training, equipment acquisition, site  
78 development, and infrastructures;

79 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

80 (d) Legal and accounting expenses directly associated with the economic development  
81 planning and preparation process;

82 (e) Developing value-added and export opportunities for Missouri agricultural products.

83 11. All revenue generated by the tax shall be deposited in a special trust fund and shall  
84 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
85 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
86 special trust fund which are not needed for current expenditures may be invested by the  
87 governing body in accordance with applicable laws relating to the investment of other city or  
88 county funds.

89 12. (1) Any city or county imposing the tax authorized in this section shall establish an  
90 economic development tax board. The volunteer board shall receive no compensation or  
91 operating budget.

92 (2) The economic development tax board established by a city shall consist of at least  
93 five members, but may be increased to nine members. Either a five-member or nine-member  
94 board shall be designated in the order or ordinance imposing the sales tax authorized by this  
95 section, and the members are to be appointed as follows:

96 (a) One member of a five-member board, or two members of a nine-member board, shall  
97 be appointed by the school districts included within any economic development plan or area  
98 funded by the sales tax authorized in this section. Such member or members shall be appointed  
99 in any manner agreed upon by the affected districts;

100 (b) Three members of a five-member board, or five members of a nine-member board,  
101 shall be appointed by the chief elected officer of the city with the consent of the majority of the  
102 governing body of the city;

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

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

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

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

111 (c) Two members from the cities, towns, or villages within the county appointed in any  
112 manner agreed upon by the chief elected officers of the cities or villages.

113 Of the members initially appointed, three shall be designated to serve for terms of two years,  
114 except that when a nine-member board is designated, seven of the members initially appointed  
115 shall be designated to serve for terms of two years, and the remaining members shall be  
116 designated to serve for a term of four years from the date of such initial appointments.  
117 Thereafter, the members appointed shall serve for a term of four years, except that all vacancies  
118 shall be filled for unexpired terms in the same manner as were the original appointments.

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

126 13. The board, subject to approval of the governing body of the city or county, shall  
127 consider economic development plans, economic development projects, or designations of an  
128 economic development area, and shall hold public hearings and provide notice of any such  
129 hearings. The board shall vote on all proposed economic development plans, economic  
130 development projects, or designations of an economic development area, and amendments  
131 thereto, within thirty days following completion of the hearing on any such plan, project, or  
132 designation, and shall make recommendations to the governing body within ninety days of the  
133 hearing concerning the adoption of or amendment to economic development plans, economic  
134 development projects, or designations of an economic development area. The governing body  
135 of the city or county shall have the final determination on use and expenditure of any funds  
136 received from the tax imposed under this section.

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

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

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

145 15. Notwithstanding any other provision of law to the contrary, the economic  
146 development sales tax imposed under this section when imposed within a special taxing district,  
147 including but not limited to a tax increment financing district, neighborhood improvement  
148 district, or community improvement district, shall be excluded from the calculation of revenues

149 available to such districts, and no revenues from any sales tax imposed under this section shall  
 150 be used for the purposes of any such district unless recommended by the economic development  
 151 tax board established under this section and approved by the governing body imposing the tax.

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

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

- 159             (1) A statement of its primary economic development goals;
- 160             (2) A statement of the total economic development sales tax revenues received during  
 161 the immediately preceding calendar year;
- 162             (3) A statement of total expenditures during the preceding calendar year in each of the  
 163 following categories:
  - 164                 (a) Infrastructure improvements;
  - 165                 (b) Land and/or buildings;
  - 166                 (c) Machinery and equipment;
  - 167                 (d) Job training investments;
  - 168                 (e) Direct business incentives;
  - 169                 (f) Marketing;
  - 170                 (g) Administration and legal expenses; and
  - 171                 (h) Other expenditures.

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

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

178              YES    NO

179

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

184 is resubmitted under this section to the qualified voters of the city or county, and the repeal is  
185 approved by a majority of the qualified voters voting on the question.

186         19. Whenever the governing body of any city or county that has adopted the sales tax  
187 authorized in this section receives a petition, signed by ten percent of the registered voters of the  
188 city or county voting in the last gubernatorial election, calling for an election to repeal the sales  
189 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal  
190 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
191 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
192 year in which such repeal was approved. If a majority of the votes cast on the question by the  
193 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until  
194 the question is resubmitted under this section to the qualified voters and the repeal is approved  
195 by a majority of the qualified voters voting on the question.

196         20. If any provision of this section or section 67.1303 or the application thereof to any  
197 person or circumstance is held invalid, the invalidity shall not affect other provisions or  
198 application of this section or section 67.1303 which can be given effect without the invalid  
199 provision or application, and to this end the provisions of this section and section 67.1303 are  
200 declared severable.

201         **21. The tax authorized under this section shall comply with the provisions of section**  
202 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
203 **exceeds twelve percent.**

67.1360. 1. The governing body of the following cities and counties may impose a tax  
2 as provided in this section:

3         (1) A city with a population of more than seven thousand and less than seven thousand  
4 five hundred;

5         (2) A county with a population of over nine thousand six hundred and less than twelve  
6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county  
7 submits the issue to the voters of such county prior to January 1, 2003;

8         (3) A third class city which is the county seat of a county of the third classification  
9 without a township form of government with a population of at least twenty-five thousand but  
10 not more than thirty thousand inhabitants;

11         (4) Any fourth class city having, according to the last federal decennial census, a  
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand  
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of  
14 government and having a population of greater than six hundred thousand but less than nine  
15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight  
17 thousand inhabitants in a county of the fourth classification having a population of greater than  
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county  
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred  
22 but less than three thousand inhabitants in a county of the third classification having a population  
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but  
25 less than three thousand three hundred located in a county of the third classification having a  
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and  
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a  
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a  
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight  
34 hundred but less than two thousand in a county of the third classification with a township form  
35 of government and a population of at least twenty-eight thousand but not more than thirty  
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two  
38 hundred but less than seven thousand five hundred within a county of the third classification with  
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred  
41 but less than three thousand one hundred inhabitants in a county of the third classification with  
42 a township form of government having a population of more than eight thousand four hundred  
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less  
45 than five hundred twenty inhabitants located in a county of the third classification with a  
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred  
48 but less than four thousand inhabitants located in a county of the third classification with a  
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred  
51 but less than four thousand five hundred inhabitants located in a county of the third classification

52 without a township form of government with a population greater than sixteen thousand but less  
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but  
55 less than two thousand six hundred inhabitants located in a county of the first classification  
56 without a charter form of government with a population of more than fifty-five thousand but less  
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but  
59 less than two thousand six hundred inhabitants located in a county of the third classification with  
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two hundred  
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four  
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but  
68 less than nine thousand seven hundred inhabitants located in a county of the first classification  
69 without a charter form of government and with a population of more than one hundred  
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but  
72 less than five thousand three hundred inhabitants located in a county of the third classification  
73 without a township form of government and with more than twenty-four thousand five hundred  
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred  
76 but less than twenty thousand in a county of the first classification without a charter form of  
77 government and with a population of more than one hundred ninety-eight thousand but less than  
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but  
80 less than two thousand seven hundred inhabitants located in any county of the third classification  
81 without a township form of government and with more than fifteen thousand three hundred but  
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and  
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but  
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such  
90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than  
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school  
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred  
95 but less than seven thousand eight hundred inhabitants located in a county of the first  
96 classification with more than ninety-three thousand eight hundred but less than ninety-three  
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than  
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but  
103 less than nine thousand four hundred inhabitants;

104 (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but  
109 fewer than one thousand nine hundred inhabitants and located in any county of the first  
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one  
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and  
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred  
114 inhabitants;

115 (35) Any city of the fourth classification with more than three thousand eight hundred  
116 but fewer than four thousand inhabitants and located in more than one county; provided,  
117 however, that motels owned by not-for-profit organizations are exempt; or

118 (36) Any city of the fourth classification with more than five thousand but fewer than  
119 five thousand five hundred inhabitants and located in any county with a charter form of  
120 government and with more than two hundred thousand but fewer than three hundred fifty  
121 thousand inhabitants.

122           2. The governing body of any city or county listed in subsection 1 of this section may  
 123 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
 124 bed and breakfast inns and campgrounds and any docking facility which rents slips to  
 125 recreational boats which are used by transients for sleeping, which shall be at least two percent,  
 126 but not more than five percent per occupied room per night, except that such tax shall not  
 127 become effective unless the governing body of the city or county submits to the voters of the city  
 128 or county at a state general, primary or special election, a proposal to authorize the governing  
 129 body of the city or county to impose a tax pursuant to the provisions of this section and section  
 130 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
 131 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
 132 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
 133 of tourism. Such tax shall be stated separately from all other charges and taxes.

134           **3. The tax authorized under this section shall comply with the provisions of section**  
 135 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 136 **exceeds twelve percent.**

67.1361. 1. The governing body of any county of the first classification without a charter  
 2 form of government and with more than eighty-five thousand nine hundred but less than  
 3 eighty-six thousand inhabitants and the governing body of any home rule city with more than  
 4 seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose  
 5 a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
 6 breakfast inns and campgrounds and any docking facility which rents slips to recreational boats  
 7 which are used by transients for sleeping, which shall be at least two percent, but not more than  
 8 eight percent per occupied room or slip per night, except that such tax shall not become effective  
 9 unless the governing body of the county or city submits to the voters of the county or city at a  
 10 state general, primary or special election, a proposal to authorize the governing body of the  
 11 county or city to impose a tax pursuant to this section. The tax authorized by this section shall  
 12 be in addition to any charge paid to the owner or operator and shall be in addition to any and all  
 13 taxes imposed by law and the proceeds of such tax shall be used by the city or county for funding  
 14 the promotion of tourism and convention facilities including capital expenditures therefor. Such  
 15 tax shall be stated separately from all other charges and taxes.

16           2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply only  
 17 to unincorporated areas of such county.

18           3. The question shall be submitted in substantially the following form:

19           Shall the ..... (city or county) levy a tax of ..... percent on each  
 20 sleeping room or campsite occupied and rented by transient guests and any docking facility  
 21 which rents slips to recreational boats which are used by transients for sleeping in the

22 ..... (city or county), where the proceeds of which shall be expended for promotion of  
23 tourism and convention facilities?

24  YES  NO

25

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
27 of the question, then the tax shall become effective on the first day of the calendar quarter  
28 following the calendar quarter in which the election was held. If a majority of the votes cast on  
29 the question by the qualified voters voting thereon are opposed to the question, then the  
30 governing body for the city or county shall have no power to impose the tax authorized by this  
31 section unless and until the governing body of the city or county again submits the question to  
32 the qualified voters of the city or county and such question is approved by a majority of the  
33 qualified voters voting on the question.

34 4. On and after the effective date of any tax authorized under the provisions of this  
35 section, the city or county may adopt one of the two following provisions for the collection and  
36 administration of the tax:

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

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

50 5. If a tax is imposed by a city or county under this section, the city or county may collect  
51 a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which  
52 shall be considered delinquent thirty days after the last day of each quarter.

53 6. As used in this section "transient guests" means a person or persons who occupy room  
54 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

55 **7. The tax authorized under this section shall comply with the provisions of section**  
56 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
57 **exceeds twelve percent.**

67.1366. 1. The governing body of a charter city with a population of more than one  
 2 hundred thousand located in a charter county of the first classification may impose a tax on the  
 3 charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast  
 4 inns and campgrounds which shall be at least five percent, but not more than seven percent per  
 5 occupied room per night, except that such tax shall not become effective unless the governing  
 6 body of the city submits to the voters of the city at a state general, primary or special election,  
 7 a proposal to authorize the governing body of the city to impose a tax under the provisions of this  
 8 section. The tax authorized by this section shall be in addition to any charge paid to the owner  
 9 or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such  
 10 tax shall be used by the city for funding the promotion, operation and development of tourism.  
 11 Such tax shall be stated separately from all other charges and taxes.

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

13 Shall the ..... (city) levy a tax of ..... percent on each sleeping room or  
 14 campsite occupied and rented by transient guests which are used by transients for sleeping in the  
 15 ..... (city), where the proceeds shall be expended for promotion of tourism?

16  YES  NO

17

18 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 19 of the question, then the tax shall become effective on the first day of the calendar quarter  
 20 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 21 the question by the qualified voters voting thereon are opposed to the question, then the  
 22 governing body for the city shall have no power to impose the tax authorized by subsection 1 of  
 23 this section unless and until the governing body of the city again submits the question to the  
 24 qualified voters of the city and such question is approved by a majority of the qualified voters  
 25 voting on the question.

26 3. On and after the effective date of any tax authorized under the provisions of  
 27 subsection 1 of this section, the city may adopt one of the two following provisions for the  
 28 collection and administration of the tax:

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

31 (2) The city may enter into an agreement with the director of revenue of the state of  
 32 Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the  
 33 event any city enters into an agreement with the director of revenue of the state of Missouri for  
 34 the collection of the tax authorized in subsection 1 of this section, the director of revenue shall  
 35 perform all functions incident to the administration, collection, enforcement and operation of  
 36 such tax, and the director of revenue shall collect the additional tax authorized pursuant to the

37 provisions of subsection 1 of this section. The tax authorized under the provisions of subsection  
38 1 of this section shall be collected and reported upon such forms and under such administrative  
39 rules and regulations as may be prescribed by the director of revenue, and the director of revenue  
40 shall retain an amount not to exceed one percent for cost of collection.

41 4. If a tax is imposed by a city pursuant to subsection 1 of this section, the city may  
42 collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes  
43 which shall be considered delinquent thirty days after the last day of each quarter.

44 5. Nothing contained herein shall be construed to limit the power of a constitutional  
45 charter city in a noncharter county from imposing a business license tax on hotels, motels, bed  
46 and breakfast inns and campgrounds upon such terms, conditions and procedures as set forth in  
47 its own charter or ordinances.

48 **6. The tax authorized under this section shall comply with the provisions of section**  
49 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
50 **exceeds twelve percent.**

67.1367. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than eighteen thousand but fewer than twenty  
3 thousand inhabitants and with a city of the fourth classification with more than eight thousand  
4 but fewer than nine thousand inhabitants as the county seat may impose a tax on the charges for  
5 all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a  
6 portion thereof, which shall be no more than six percent per occupied room per night, except that  
7 such tax shall not become effective unless the governing body of the county submits to the voters  
8 of the county at a state general or primary election, a proposal to authorize the governing body  
9 of the county to impose a tax pursuant to this section. The tax authorized by this section shall  
10 be in addition to the charge for the sleeping room and shall be in addition to any and all taxes  
11 imposed by law and the proceeds of such tax shall be used by the county solely for the promotion  
12 of tourism. Such tax shall be stated separately from all other charges and taxes.

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

15 Shall ..... (insert the name of the county) impose a tax on the charges for all sleeping  
16 rooms paid by the transient guests of hotels and motels situated in ..... (name of county) at  
17 a rate of ..... (insert rate of percent) percent for the sole purpose of promoting tourism?

18  YES  NO

19 3. As used in this section, "transient guests" means a person or persons who occupy a  
20 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

21 **4. The tax authorized under this section shall comply with the provisions of section**  
 22 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 23 **exceeds twelve percent.**

67.1368. 1. The governing body of any county of the third classification without a  
 2 township form of government and with more than twelve thousand but fewer than fourteen  
 3 thousand inhabitants and with a city of the fourth classification with more than two thousand  
 4 seven hundred but fewer than three thousand inhabitants as the county seat may impose a tax on  
 5 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the  
 6 county or a portion thereof, which shall not be more than five percent per occupied room per  
 7 night, except that such tax shall not become effective unless the governing body of the county  
 8 submits to the voters of the county at a state general or primary election a proposal to authorize  
 9 the governing body of the county to impose a tax under this section. The tax authorized in this  
 10 section shall be in addition to the charge for the sleeping room and all other taxes imposed by  
 11 law, and the proceeds of such tax shall be used by the county for the promotion of tourism,  
 12 growth of the region, and economic development. Such tax shall be stated separately from all  
 13 other charges and taxes.

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

16 Shall ..... (insert the name of the county) impose a tax on the charges for all sleeping  
 17 rooms paid by the transient guests of hotels and motels situated in ..... (name of county) at a  
 18 rate of ..... (insert rate of percent) percent for the promotion of the county, growth of the region,  
 19 and economic development?

20  YES  NO

21  
 22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 23 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 24 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 25 the question by the qualified voters voting thereon are opposed to the question, then the tax  
 26 authorized by this section shall not become effective unless and until the question is resubmitted  
 27 under this section to the qualified voters of the county and such question is approved by a  
 28 majority of the qualified voters of the county voting on the question.

29 3. As used in this section, "transient guests" means persons who occupy a room or rooms  
 30 in a hotel or motel for thirty-one days or less during any calendar quarter.

31 **4. The tax authorized under this section shall comply with the provisions of section**  
 32 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 33 **exceeds twelve percent.**

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

Shall the ..... (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of ..... (insert amount) for a period of ..... (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for ..... (insert general description of the purpose)?

YES                       NO

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

3. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section 32.087, notify the director of the department of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of the department of revenue receives notice of the adoption of such tax.

4. The director of the department of revenue shall collect any tax adopted pursuant to this section pursuant to section 32.087.

5. In each district in which a sales and use tax is imposed pursuant to this section, every retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

6. In order to allow retailers to collect and report the sales and use tax authorized by this section as well as all other sales and use taxes required by law in the simplest and most efficient

37 manner possible, a district may establish appropriate brackets to be used in the district imposing  
38 a tax pursuant to this section in lieu of the brackets provided in section 144.285.

39 7. The penalties provided in sections 144.010 to 144.525 shall apply to violations of this  
40 section.

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

48 9. A district may repeal by resolution any sales and use tax imposed pursuant to this  
49 section before the expiration date of such sales and use tax unless the repeal of such sales and  
50 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys  
51 the district has borrowed or obligation the district has issued to finance any improvements or  
52 services rendered for the district.

53 10. Notwithstanding the provisions of chapter 115, an election for a district sales and use  
54 tax under this section shall be conducted in accordance with the provisions of this section.

55 **11. The tax authorized under this section shall comply with the provisions of section**  
56 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
57 **exceeds twelve percent.**

67.1712. 1. The governing body of any county located within the proposed metropolitan  
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail  
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the  
4 creation, operation and maintenance of a metropolitan park and recreation district.

5 2. In addition to the tax authorized in subsection 1 of this section, the governing body  
6 of any county located within the metropolitan district as of January 1, 2012, is authorized to  
7 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail  
8 sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the  
9 operation and maintenance of the metropolitan park and recreation district. Such incremental  
10 sales tax shall not be implemented unless approved by the voters of the county with the largest  
11 population within the district and at least one other such county under subsection 2 of section  
12 67.1715.

13 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other  
14 sales taxes allowed by law. The governing body of any county within the metropolitan district  
15 enacting such an ordinance shall submit to the voters of such county a proposal to approve its

16 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the  
17 majority of the voters voting on such ordinance approve such ordinance. The provisions of  
18 sections 32.085 and 32.087 shall apply to any tax and increase in tax approved pursuant to this  
19 section and sections 67.1715 to 67.1721.

20 **4. The tax authorized under this section shall comply with the provisions of section**  
21 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
22 **exceeds twelve percent.**

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

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

17  YES  NO

18

19 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
20 of the question, then the ordinance or order and any amendments thereto shall be in effect on the  
21 first day of the second calendar quarter after the director receives notification of the local sales  
22 tax. If a question receives less than the required majority, then the governing authority of the city  
23 or county, or city not within a county, shall have no power to impose the sales tax unless and  
24 until the governing authority of the city or county, or city not within a county, has submitted  
25 another question to authorize the imposition of the sales tax authorized by this section and such  
26 question is approved by the required majority of the qualified voters voting thereon. However,  
27 in no event shall a question under this section be submitted to the voters sooner than twelve  
28 months from the date of the last question under this section.

29           2. After the effective date of any tax imposed under the provisions of this section, the  
30 director of revenue shall perform all functions incident to the administration, collection,  
31 enforcement, and operation of the tax and the director of revenue shall collect in addition to the  
32 sales tax for the state of Missouri the additional tax authorized under the authority of this section.  
33 The tax imposed under this section and the tax imposed under the sales tax law of the state of  
34 Missouri shall be collected together and reported upon such forms and under such administrative  
35 rules and regulations as may be prescribed by the director of revenue.

36           3. All sales taxes collected by the director of revenue under this section on behalf of any  
37 city or county, or city not within a county, less one percent for the cost of collection, which shall  
38 be deposited in the state's general revenue fund after payment of premiums for surety bonds as  
39 provided in section 32.087, shall be deposited with the state treasurer in a special fund, which  
40 is hereby created, to be known as the "Community Children's Services Fund". The moneys in  
41 the city or county, or city not within a county, community children's services fund shall not be  
42 deemed to be state funds and shall not be commingled with any funds of the state. The director  
43 of revenue shall keep accurate records of the amount of money in the fund which was collected  
44 in each city or county, or city not within a county, imposing a sales tax under this section, and  
45 the records shall be open to the inspection of officers of each city or county, or city not within  
46 a county, and the general public. Not later than the tenth day of each month, the director of  
47 revenue shall distribute all moneys deposited in the fund during the preceding month by  
48 distributing to the city or county treasurer, or the treasurer of a city not within a county, or such  
49 other officer as may be designated by a city or county ordinance or order, or ordinance or order  
50 of a city not within a county, of each city or county, or city not within a county, imposing the tax  
51 authorized by this section, the sum, as certified by the director of revenue, due the city or county.

52           4. The director of revenue may authorize the state treasurer to make refunds from the  
53 amounts in the fund and credited to any city or county, or city not within a county, for erroneous  
54 payments and overpayments made, and may redeem dishonored checks and drafts deposited to  
55 the credit of such counties. Each city or county, or city not within a county, shall notify the  
56 director of revenue at least ninety days prior to the effective date of the expiration of the sales  
57 tax authorized by this section and the director of revenue may order retention in the fund, for a  
58 period of one year, of two percent of the amount collected after receipt of such notice to cover  
59 possible refunds or overpayment of such tax and to redeem dishonored checks and drafts  
60 deposited to the credit of such accounts. After one year has elapsed after the date of expiration  
61 of the tax authorized by this section in such city not within a county or such city or county, the  
62 director of revenue shall remit the balance in the account to the city or county, or city not within  
63 a county, and close the account of that city or county, or city not within a county. The director

64 of revenue shall notify each city or county, or city not within a county, of each instance of any  
65 amount refunded or any check redeemed from receipts due the city or county.

66 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
67 apply to the tax imposed under this section.

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

73 **7. The tax authorized under this section shall comply with the provisions of section**  
74 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
75 **exceeds twelve percent.**

67.1922. 1. The governing body of any county containing any part of a Corps of  
2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of  
3 nine hundred miles or the governing body of any county which borders on or which contains part  
4 of a lake with not less than one hundred miles of shoreline may impose by order one or more  
5 sales taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in  
6 such county which are subject to taxation pursuant to the provisions of sections 144.010 to  
7 144.525 for the purpose of affecting any combination of water quality, infrastructure, or tourism  
8 in the county. The taxes authorized by this section shall be in addition to any and all other sales  
9 taxes allowed by law; except that no order imposing a sales tax pursuant to the provisions of this  
10 section shall be effective unless the governing body of the county submits to the voters of the  
11 county, at a municipal or state primary, general or special election, a proposal to authorize the  
12 governing body of the county to impose such tax.

13 2. Each ballot of submission shall contain, but need not be limited to, the following  
14 language:

15 Shall the county of ..... (county's name) impose a countywide sales tax of  
16 ..... (insert percent) for the purpose of affecting ..... (water quality, infrastructure, and  
17 tourism) (water quality and infrastructure) (water quality and tourism) (infrastructure and  
18 tourism) (water quality) (infrastructure) (tourism) (insert one) as provided by law?

19  YES  NO

20

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

23

24 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon  
 25 are in favor of the proposal, then the order shall become effective on the first day of the second  
 26 calendar quarter after the director of revenue receives notice of adoption of the tax. If the  
 27 proposal receives less than the required majority, then the governing body of the county shall  
 28 have no power to impose the sales tax authorized pursuant to this section unless and until the  
 29 governing body shall again have submitted another proposal to authorize the governing body to  
 30 impose the sales tax authorized by this section and such proposal is approved by the required  
 31 majority of the qualified voters of the county voting on such proposal.

32 **3. The tax authorized under this section shall comply with the provisions of section**  
 33 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 34 **exceeds twelve percent.**

67.1959. 1. The board, by a majority vote, may submit to the residents of such district  
 2 a tax of not more than one percent on all retail sales, except sales of food as defined in section  
 3 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors, all  
 4 utilities, telephone and wireless services, and sales of funeral services, made within the district  
 5 which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. Upon  
 6 the written request of the board to the election authority of the county in which a majority of the  
 7 area of the district is situated, such election authority shall submit a proposition to the residents  
 8 of such district at a municipal or statewide primary or general election, or at a special election  
 9 called for that purpose. Such election authority shall give legal notice as provided in chapter  
 10 115.

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

13 Shall the Tourism Community Enhancement District impose a sales tax of .....  
 14 (insert amount) for the purpose of promoting tourism in the district?

15  YES  NO

16

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

19

20 If a majority of the votes cast on the proposal by the qualified voters of the proposed district  
 21 voting thereon are in favor of the proposal, then the order shall become effective on the first day  
 22 of the second calendar quarter after the director of revenue receives notice of adoption of the tax.  
 23 If the proposal receives less than the required majority, then the board shall have no power to  
 24 impose the sales tax authorized pursuant to this section unless and until the board shall again  
 25 have submitted another proposal to authorize the board to impose the sales tax authorized by this

26 section and such proposal is approved by the required majority of the qualified voters of the  
27 district.

28 **3. The tax authorized under this section shall comply with the provisions of section**  
29 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
30 **exceeds twelve percent.**

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

3 2. An exhibition center and recreational facility district may be created under this section  
4 in the following counties:

5 (1) Any county of the first classification with more than seventy-one thousand three  
6 hundred but less than seventy-one thousand four hundred inhabitants;

7 (2) Any county of the first classification with more than one hundred ninety-eight  
8 thousand but less than one hundred ninety-nine thousand two hundred inhabitants;

9 (3) Any county of the first classification with more than eighty-five thousand nine  
10 hundred but less than eighty-six thousand inhabitants;

11 (4) Any county of the second classification with more than fifty-two thousand six  
12 hundred but less than fifty-two thousand seven hundred inhabitants;

13 (5) Any county of the first classification with more than one hundred four thousand six  
14 hundred but less than one hundred four thousand seven hundred inhabitants;

15 (6) Any county of the third classification without a township form of government and  
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

17 (7) Any county of the first classification with more than thirty-seven thousand but less  
18 than thirty-seven thousand one hundred inhabitants;

19 (8) Any county of the third classification without a township form of government and  
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six  
21 hundred inhabitants;

22 (9) Any county of the third classification without a township form of government and  
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred  
24 inhabitants;

25 (10) Any county of the first classification with more than two hundred forty thousand  
26 three hundred but less than two hundred forty thousand four hundred inhabitants;

27 (11) Any county of the third classification with a township form of government and with  
28 more than eight thousand nine hundred but fewer than nine thousand inhabitants;

29 (12) Any county of the third classification without a township form of government and  
30 with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

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

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

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

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

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

45 (3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

64 6. Following the hearing, if the governing body of each county located within the  
65 proposed district decides to establish the proposed district, it shall adopt an order to that effect;  
66 if the governing body of any county located within the proposed district decides to not establish

67 the proposed district, the boundaries of the proposed district shall not include that county. The  
68 order shall contain the following:

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

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

72 (3) The name of the district;

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

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

76 7. A district established pursuant to this section may, at a general, primary, or special  
77 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of  
78 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,  
79 which are subject to taxation pursuant to sections 144.010 to 144.525, to fund the acquisition,  
80 construction, maintenance, operation, improvement, and promotion of an exhibition center and  
81 recreational facilities. The ballot of submission shall be in substantially the following form:

82 Shall the ..... (name of district) impose a sales tax of one-fourth  
83 of one percent to fund the acquisition, construction, maintenance, operation, improvement, and  
84 promotion of an exhibition center and recreational facilities, for a period of ..... (insert  
85 number of years)?

86  YES  NO

87

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

90

91 If a majority of the votes cast in the portion of any county that is part of the proposed district  
92 favor the proposal, then the sales tax shall become effective in that portion of the county that is  
93 part of the proposed district on the first day of the first calendar quarter immediately following  
94 the election. If a majority of the votes cast in the portion of a county that is a part of the  
95 proposed district oppose the proposal, then that portion of such county shall not impose the sales  
96 tax authorized in this section until after the county governing body has submitted another such  
97 sales tax proposal and the proposal is approved by a majority of the qualified voters voting  
98 thereon.

99 However, if a sales tax proposal is not approved, the governing body of the county shall not  
100 resubmit a proposal to the voters pursuant to this section sooner than twelve months from the  
101 date of the last proposal submitted pursuant to this section. If the qualified voters in two or more

102 counties that have contiguous districts approve the sales tax proposal, the districts shall combine  
103 to become one district.

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

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

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

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

127           (1) To have and use a corporate seal;

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

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

137 (4) To borrow money and incur indebtedness and evidence the same by certificates,  
138 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district  
139 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,  
140 notes, and other obligations issued or delivered by the district may be secured by mortgage,  
141 pledge, or deed of trust of any or all of the property and income of the district. Every issue of  
142 such bonds, notes, or other obligations shall be payable out of property and revenues of the  
143 district and may be further secured by other property of the district, which may be pledged,  
144 assigned, mortgaged, or a security interest granted for such payment, without preference or  
145 priority of the first bonds issued, subject to any agreement with the holders of any other bonds  
146 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be  
147 authorized by resolution of the district board, and shall bear such date or dates, and shall mature  
148 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such  
149 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or  
150 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound  
151 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
152 manner, be payable in such place or places, and be subject to redemption as such resolution may  
153 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold  
154 at either public or private sale, at such interest rates, and at such price or prices as the district  
155 shall determine;

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

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

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

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

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

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

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

174 10. There is hereby created the "Exhibition Center and Recreational Facility District  
175 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this  
176 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund  
177 shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall  
178 be considered nonstate funds pursuant to Section 15, Article IV, Constitution of Missouri. The  
179 director of revenue shall invest moneys in the trust fund in the same manner as other funds are  
180 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.  
181 All sales taxes collected by the director of revenue pursuant to this section on behalf of the  
182 district, less one percent for the cost of collection which shall be deposited in the state's general  
183 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall  
184 be deposited in the trust fund. The director of revenue shall keep accurate records of the amount  
185 of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to  
186 this section, and the records shall be open to the inspection of the officers of each district and the  
187 general public. Not later than the tenth day of each month, the director of revenue shall  
188 distribute all moneys deposited in the trust fund during the preceding month to the district. The  
189 director of revenue may authorize refunds from the amounts in the trust fund and credited to the  
190 district for erroneous payments and overpayments made, and may redeem dishonored checks and  
191 drafts deposited to the credit of the district.

192 11. The sales tax authorized by this section is in addition to all other sales taxes allowed  
193 by law. Except as modified in this section, all provisions of sections 32.085 and 32.087 apply  
194 to the sales tax imposed pursuant to this section.

195 12. Any sales tax imposed pursuant to this section shall not extend past the initial term  
196 approved by the voters unless an extension of the sales tax is submitted to and approved by the  
197 qualified voters in each county in the manner provided in this section. Each extension of the  
198 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the  
199 extension shall be in substantially the following form:

200 Shall the ..... (name of district) extend the sales tax of one-fourth of one percent for  
201 a period of ..... (insert number of years) years to fund the acquisition, construction,  
202 maintenance, operation, improvement, and promotion of an exhibition center and recreational  
203 facilities?

204  YES  NO

205

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

208 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the  
209 rate and for the time period approved by the voters. If a sales tax extension is not approved, the  
210 district may submit another sales tax proposal as authorized in this section, but the district shall  
211 not submit such a proposal to the voters sooner than twelve months from the date of the last  
212 extension submitted.

213 13. Once the sales tax authorized by this section is abolished or terminated by any  
214 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the  
215 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while  
216 the district has any financing or other obligations outstanding; provided that any new financing,  
217 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation  
218 incurred more than ten years after voter approval of the sales tax provided in this section or more  
219 than ten years after any voter-approved extension thereof shall not cause the extension of the  
220 sales tax provided in this section or cause the final maturity of any financing or other obligations  
221 outstanding to be extended. Any funds in the trust fund which are not needed for current  
222 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)  
223 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the  
224 district abolishes the sales tax, the district shall notify the director of revenue of the action at  
225 least ninety days before the effective date of the repeal, and the director of revenue may order  
226 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
227 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem  
228 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
229 after the effective date of abolition of the sales tax in the district, the director of revenue shall  
230 remit the balance in the account to the district and close the account of the district. The director  
231 of revenue shall notify the district of each instance of any amount refunded or any check  
232 redeemed from receipts due the district.

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

244 to the clerk of the governing body of any county in the district all books, papers, records, and  
245 deeds belonging to the dissolved district.

246 **15. The tax authorized under this section shall comply with the provisions of section**  
247 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
248 **exceeds twelve percent.**

67.2030. 1. The governing authority of any city of the fourth classification with more  
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located  
3 in any county of the first classification with more than seventy-three thousand seven hundred but  
4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by  
5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail  
6 sales made in such city which are subject to taxation pursuant to sections 144.010 to 144.525 for  
7 the promotion of tourism in such city. The tax authorized by this section shall be in addition to  
8 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales  
9 tax pursuant to this section shall be effective unless the governing authority of the city submits  
10 to the qualified voters of the city, at any municipal or state general, primary, or special election,  
11 a proposal to authorize the governing authority of the city to impose a tax.

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

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

15  YES  NO

16

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

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the  
22 first day of the first calendar quarter immediately following notification to the director of the  
23 department of revenue of the election approving the proposal. If a proposal receives less than  
24 the required majority, then the governing authority of the city shall have no power to impose the  
25 sales tax unless and until the governing authority of the city has submitted another proposal to  
26 authorize the imposition of the sales tax authorized by this section and such proposal is approved  
27 by the required majority of the qualified voters voting thereon. However, in no event shall a  
28 proposal pursuant to this section be submitted to the voters sooner than twelve months from the  
29 date of the last proposal pursuant to this section.

30 3. On and after the effective date of any tax authorized in this section, the city may adopt  
31 one of the two following provisions for the collection and administration of the tax:

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

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

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

46 5. (1) The governing authority of any city that has adopted any sales tax pursuant to this  
47 section shall, upon filing of a petition calling for the repeal of such sales tax signed by at least  
48 ten percent of the qualified voters in the city, submit the question of repeal of the sales tax to the  
49 qualified voters at any primary or general election. The ballot of submission shall be in  
50 substantially the following form:

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

53  YES  NO

54

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

57

58 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
59 effective on December thirty-first of the calendar year in which such repeal was approved.

60 (2) Once the tax is repealed as provided in this section, all funds remaining in any trust  
61 fund or account established to receive revenues generated by the tax shall be used solely for the  
62 original stated purpose of the tax. Any funds which are not needed for current expenditures may  
63 be invested by the governing authority in accordance with applicable laws relating to the  
64 investment of other city funds.

65 (3) The governing authority of a city repealing a tax pursuant to this section shall notify  
66 the director of revenue of the action at least forty-five days before the effective date of the repeal  
67 and the director of revenue may order retention in any trust fund created in the state treasury

68 associated with the tax, for a period of one year, of two percent of the amount collected after  
69 receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored  
70 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
71 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the  
72 trust fund to the city and close the account of that city. The director of revenue shall notify each  
73 city of each instance of any amount refunded or any check redeemed from receipts due the city.

74 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or  
75 terminates a taxing district, the governing authority of the city shall appoint a person to act as  
76 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the  
77 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall  
78 give bond with sufficient security, approved by the governing authority of the city, to the use of  
79 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have  
80 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining  
81 obligations of the district, shall pay over to the city treasurer or the equivalent official and take  
82 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver  
83 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging  
84 to the dissolved district.

85 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
86 apply to the tax imposed pursuant to this section.

87 **7. The tax authorized under this section shall comply with the provisions of section**  
88 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
89 **exceeds twelve percent.**

67.2040. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than forty-one thousand one hundred but fewer than  
3 forty-one thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on  
4 all retail sales made within the county which are subject to sales tax under chapter 144. The tax  
5 authorized in this section shall be equal to one-eighth of one percent, and shall be imposed solely  
6 for the purpose of funding construction for a shelter for women and children, as defined in  
7 section 455.200. The tax authorized in this section shall be in addition to all other sales taxes  
8 imposed by law, and shall be stated separately from all other charges and taxes. The order or  
9 ordinance shall not become effective unless the governing body of the county submits to the  
10 voters residing within the county at a state general, primary, or special election a proposal to  
11 authorize the governing body of the county to impose a tax under this section.

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

14            Shall ..... (insert the name of the political subdivision) impose  
 15 a sales tax at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding  
 16 construction for a shelter for women and children?

17             YES                       NO

18

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

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 23 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 24 immediately following notification to the department of revenue. If a majority of the votes cast  
 25 on the question by the qualified voters voting thereon are opposed to the question, then the tax  
 26 shall not become effective unless and until the question is resubmitted under this section to the  
 27 qualified voters and such question is approved by a majority of the qualified voters voting on the  
 28 question.

29            3. All revenue collected under this section by the director of the department of revenue  
 30 on behalf of any county, except for one percent for the cost of collection which shall be deposited  
 31 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby  
 32 created and shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall  
 33 be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state  
 34 funds, and shall not be commingled with any funds of the state. The director may make refunds  
 35 from the amounts in the trust fund and credited to the county for erroneous payments and  
 36 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
 37 such county. Any funds in the special trust fund which are not needed for current expenditures  
 38 shall be invested in the same manner as other funds are invested. Any interest and moneys  
 39 earned on such investments shall be credited to the fund.

40            4. On or after the effective date of the tax, the director of revenue shall be responsible  
 41 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
 42 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect  
 43 the amount required to be reported and remitted, but not to change the requirements of reporting  
 44 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,  
 45 the governing body of the county may authorize the use of a bracket system similar to that  
 46 authorized in section 144.285, and notwithstanding the provisions of that section, this new  
 47 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.  
 48 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax  
 49 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall

50 be recoverable at law in the same manner as the purchase price. For purposes of this section, all  
51 retail sales shall be deemed to be consummated at the place of business of the retailer.

52 5. All applicable provisions in sections 144.010 to 144.525, governing the state sales tax,  
53 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
54 and all exemptions granted to agencies of government, organizations, and persons under sections  
55 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
56 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
57 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
58 requirements of this section, and no additional permit or exemption certificate or retail certificate  
59 shall be required; except that, the director of revenue may prescribe a form of exemption  
60 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
61 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the  
62 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
63 hereby made applicable to violations of this section. If any person is delinquent in the payment  
64 of the amount required to be paid under this section, or in the event a determination has been  
65 made against the person for taxes and penalty under this section, the limitation for bringing suit  
66 for the collection of the delinquent tax and penalty shall be the same as that provided in sections  
67 144.010 to 144.525.

68 6. Any sales tax imposed under this section shall expire three years after the date such  
69 tax becomes effective, unless such tax is repealed under this section before the expiration date  
70 provided for in this subsection.

71 7. The governing body of any county that has adopted the sales tax authorized in this  
72 section may submit the question of repeal of the tax to the voters on any date available for  
73 elections for the county. The ballot of submission shall be in substantially the following form:

74 Shall ..... (insert the name of the political subdivision) repeal the  
75 sales tax imposed at a rate of .....  
76 (insert rate of percent) percent for the purpose of funding construction for a shelter for women  
77 and children?

78  YES  NO

79

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

82

83 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
84 of repeal, that repeal shall become effective on December thirty-first of the calendar year in  
85 which such repeal was approved.

86 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
87 to the repeal, then the sales tax authorized in this section shall remain effective until the question  
88 is resubmitted under this section to the qualified voters and the repeal is approved by a majority  
89 of the qualified voters voting on the question.

90 8. Whenever the governing body of any county that has adopted the sales tax authorized  
91 in this section receives a petition, signed by ten percent of the registered voters of the county  
92 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed  
93 under this section, the governing body shall submit to the voters of the county a proposal to  
94 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting  
95 thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of  
96 the calendar year in which such repeal was approved. If a majority of the votes cast on the  
97 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax  
98 authorized in this section shall remain effective until the question is resubmitted under this  
99 section to the qualified voters and the repeal is approved by a majority of the qualified voters  
100 voting on the question.

101 9. If the tax is repealed or terminated by any means, all funds remaining in the special  
102 trust fund shall continue to be used solely for the designated purposes, and the county shall notify  
103 the director of the department of revenue of the action at least thirty days before the effective  
104 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
105 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
106 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
107 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
108 county, the director shall remit the balance in the account to the county and close the account of  
109 that county. The director shall notify each county of each instance of any amount refunded or  
110 any check redeemed from receipts due the county.

111 **10. The tax authorized under this section shall comply with the provisions of section**  
112 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
113 **exceeds twelve percent.**

67.2520. 1. If a governing body or circuit court judge has certified the question  
2 regarding the district creation and sales tax funding for voter approval, the municipal clerk in  
3 which the district is located, or the circuit clerk if the order and certification has been by a circuit  
4 judge, shall conduct the election. The questions shall be submitted to the qualified voters of each  
5 subdistrict within the district boundaries who have filed an application pursuant to this section.  
6 The municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall  
7 publish notice of the election in at least one newspaper of general circulation in the county where  
8 the proposed district is located, with the publication to occur not more than fifteen days but not

9 less than ten days before the date when applications for ballots will be accepted. The notice shall  
10 include a description of the district boundaries, the time frame and manner of applying for a  
11 ballot, the questions to be voted upon, and where and when applications for ballots will be  
12 accepted. The municipal clerk, or circuit clerk if the district is being formed by the circuit court,  
13 shall also send a notice of the election to all registered voters in the proposed district, which shall  
14 include the information in the published notice. The costs of printing and publication of the  
15 notice, and mailing of the notices to registered voters, shall be paid by the petitioners. If the  
16 district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed  
17 for such costs out of the revenues received by the district.

18 2. For elections held in subdistricts pursuant to this section, if all the owners of property  
19 in a subdistrict joined in the petition for formation of the district, such owners may cast their  
20 ballot by unanimous petition approving any measure submitted to them as subdistrict voters  
21 pursuant to this section. Each owner shall receive one vote per acre owned. Fractional votes  
22 shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk  
23 if the district is being formed by the circuit court, who shall verify the authenticity of all  
24 signatures thereon. The filing of a unanimous petition shall constitute an election in the  
25 subdistrict under this section and the results of said election shall be entered pursuant to this  
26 section.

27 3. The sales tax shall be not more than one-half of one percent on all retail sales within  
28 the district, which are subject to taxation pursuant to section 67.2530, to fund, promote, and  
29 provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or  
30 similar entertainment events or activities, and to fund, promote, plan, design, construct, improve,  
31 maintain, and operate public improvements, transportation projects, and related facilities in the  
32 district.

33 4. Application for a ballot shall be made as provided in this subsection:

34 (1) Persons entitled to apply for a ballot in an election shall be:

35 (a) A resident registered voter of the district; or

36 (b) If there are no registered voters in a subdistrict, a person, including a corporation or  
37 other entity, which owns real property within the subdistrict. Each voter which is not an  
38 individual shall determine how to cast its vote as provided for in its articles of incorporation,  
39 articles of organization, articles of partnership, bylaws, or other document which sets forth an  
40 appropriate mechanism for the determination of the entity's vote. If a voter has no such  
41 mechanism, then its vote shall be cast as determined by a majority of the persons who run the  
42 day-to-day affairs of the voter. Each property owner shall receive one vote;

43 (2) Only persons entitled to apply for a ballot in elections pursuant to this subsection  
44 shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district  
45 is formed by the circuit court. Each person applying shall provide:

- 46 (a) Such person's name, address, mailing address, and phone number;
- 47 (b) An authorized signature; and
- 48 (c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:
  - 49 a. For resident individuals, proof of registration from the election authority;
  - 50 b. For owners of real property, a tax receipt or deed or other document which evidences  
51 an equitable ownership, and identifies the real property by location;

52 (3) Applications for ballot applications shall be made not later than the fourth Tuesday  
53 before the ballots are mailed to qualified electors. The ballot of submission shall be in  
54 substantially the following form:

55 Shall there be organized in ..... (here specifically describe the proposed district  
56 boundaries), within the state of Missouri, a district, to be known as the "..... Theater, Cultural  
57 Arts, and Entertainment District" for the purpose of funding, promoting, and providing  
58 educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar  
59 entertainment events or activities, and funding, promoting, planning, designing, constructing,  
60 improving, maintaining, and operating public improvements, transportation projects, and related  
61 facilities in the district?

62  YES  NO

63

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

66 Shall the ..... (name of district) impose a sales tax of ..... (insert rate) to fund,  
67 promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and  
68 related or similar entertainment events or activities, and to fund, promote, plan, design, construct,  
69 improve, maintain, and operate public improvements, transportation projects, and related  
70 facilities in the district?

71  YES  NO

72

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

75 (4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the  
76 municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail  
77 a ballot to each qualified voter who applied for a ballot pursuant to this subsection along with  
78 a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a

79 sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall  
80 be in the following form:

81 "I hereby declare under penalties of perjury that I am qualified to vote, or to affix my  
82 authorized signature in the name of an entity which is entitled to vote, in this election.

83 Authorized signature .....

84 Printed name of voter .....

85 Signature of notary or other officer authorized to administer oaths.....

86 Mailing address of voter (if different) .....

87 Subscribed and sworn to before me this ..... day of ....., 20..";

88 (5) Each qualified voter shall have one vote, except as provided for in this section. Each  
89 voted ballot shall be signed with the authorized signature as provided for in this subsection;

90 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court  
91 if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00  
92 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit  
93 clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team  
94 of judges of not less than four, with an equal number from each of the two major political parties.  
95 The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled  
96 by the county election authority. Upon receipt of the voted ballots the judges shall verify the  
97 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election  
98 judges shall be final and shall be immediately transmitted to the governing body of the city,  
99 town, or village for further action, or the circuit judge for further action if the district is being  
100 formed by the circuit court[-] ; **and**

101 (7) Any voter who applied for such election may contest the result in the same manner  
102 as provided in chapter 115.

103 **5. The tax authorized under this section shall comply with the provisions of section**  
104 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
105 **exceeds twelve percent.**

67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any  
2 time by the district by issuing refunding bonds in such amount as the district may deem  
3 necessary. Such bonds shall be subject to and shall have the benefit of the foregoing provisions  
4 regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing,  
5 refunding bonds may include amounts necessary to finance any premium, unpaid interest, and  
6 costs of issuance in connection with the refunding bonds. Any such refunding may be effected  
7 whether the bonds to be refunded then shall have matured or thereafter shall mature, either by  
8 sale of the refunding bonds and the application of the proceeds thereof to the payment of the

9 obligations being refunded or the exchange of the refunding bonds for the obligations being  
10 refunded with the consent of the holders of the obligations being refunded.

11 2. Notes, bonds, or other indebtedness of the district shall be exclusively the  
12 responsibility of the district payable solely out of the district funds and property and shall not  
13 constitute a debt or liability of the state of Missouri or any agency or political subdivision of the  
14 state. Any notes, bonds, or other indebtedness of the district shall state on their face that they  
15 are not obligations of the state of Missouri or any agency or political subdivision thereof other  
16 than the district.

17 3. Any district may by resolution impose a district sales tax of up to one-half of one  
18 percent on all retail sales made in such district that are subject to taxation pursuant to the  
19 provisions of sections 144.010 to 144.525. Upon voter approval, and receiving the necessary  
20 certifications from the governing body of the municipality in which the district is located, or  
21 from the circuit court if the district was formed by the circuit court, the board of directors shall  
22 have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter  
23 approval of the question of the imposing sales tax shall be in accordance with section 67.2520.  
24 The sales tax shall become effective in those subdistricts that approve the sales tax on the first  
25 day of the first calendar quarter immediately following the passage of a resolution by the board  
26 of directors imposing the sales tax.

27 4. In each district in which a sales tax has been imposed in the manner provided by this  
28 section, every retailer shall add the tax imposed by the district pursuant to this section to the  
29 retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a  
30 debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner  
31 as the purchase price.

32 5. In order to permit sellers required to collect and report the sales tax authorized by this  
33 section to collect the amount required to be reported and remitted, but not to change the  
34 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid  
35 fractions of pennies, the district may establish appropriate brackets which shall be used in the  
36 district imposing a tax pursuant to this section in lieu of those brackets provided in section  
37 144.285.

38 6. All revenue received by a district from the sales tax authorized by this section shall  
39 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any  
40 funds in such special trust fund which are not needed for the district's current expenditures may  
41 be invested by the district board of directors in accordance with applicable laws relating to the  
42 investment of other district funds.

43 7. The sales tax may be imposed at a rate of up to one-half of one percent on the receipts  
44 from the sale at retail of all tangible personal property or taxable services at retail within the

45 district adopting such tax, if such property and services are subject to taxation by the state of  
46 Missouri pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax  
47 imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the  
48 subdistricts approving the sales tax.

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

55         9. (1) On and after the effective date of any sales tax imposed pursuant to this section,  
56 the district shall perform all functions incident to the administration, collection, enforcement, and  
57 operation of the tax. The sales tax imposed pursuant to this section shall be collected and  
58 reported upon such forms and under such administrative rules and regulations as may be  
59 prescribed by the district.

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

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

70         10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing  
71 the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality  
72 provision, shall apply to the collection of the tax imposed by this section, except as modified in  
73 this section.

74         (2) All exemptions granted to agencies of government, organizations, persons, and to the  
75 sale of certain articles and items of tangible personal property and taxable services pursuant to  
76 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and  
77 collection of the tax imposed by this section.

78         (3) The same sales tax permit, exemption certificate, and retail certificate required by  
79 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
80 satisfy the requirements of this section, and no additional permit or exemption certificate or retail

81 certificate shall be required; except that the district may prescribe a form of exemption certificate  
82 for an exemption from the tax imposed by this section.

83 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws  
84 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made  
85 applicable to any taxes collected pursuant to the provisions of this section.

86 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for  
87 violation of those sections are hereby made applicable to violations of this section.

88 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all  
89 retail sales shall be deemed to be consummated at the place of business of the retailer unless the  
90 tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state  
91 destination or to a common carrier for delivery to an out-of-state destination. In the event a  
92 retailer has more than one place of business in this state which participates in the sale, the sale  
93 shall be deemed to be consummated at the place of business of the retailer where the initial order  
94 for the tangible personal property is taken, even though the order must be forwarded elsewhere  
95 for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be  
96 deemed to be consummated at the place of business from which the employee works.

97 (7) Subsequent to the initial approval by the voters and implementation of a sales tax in  
98 the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one  
99 percent on retail sales as provided in this subsection. The election shall be conducted in  
100 accordance with section 67.2520; provided, however, that the district board of directors may  
101 place the question of the increase of the sales tax before the voters of the district by resolution,  
102 and the municipal clerk of the city, town, or village which originally conducted the incorporation  
103 of the district, or the circuit clerk of the court which originally conducted the incorporation of  
104 the district, shall conduct the subsequent election. In subsequent elections, the election judges  
105 shall certify the election results to the district board of directors. The ballot of submission shall  
106 be in substantially the following form:

107 Shall ..... (name of district) increase the ..... (insert amount) percent district  
108 sales tax now in effect to..... (insert amount) in the ..... (name of district)?

109  YES  NO

110

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

113

114 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon  
115 are in favor of the increase, the increase shall become effective December thirty-first of the  
116 calendar year in which such increase was approved.

117 11. (1) There shall not be any election as provided for in this section while the district  
118 has any financing or other obligations outstanding.

119 (2) The board, when presented with a petition signed by at least one-third of the  
120 registered voters in a district that voted in the last gubernatorial election, or signed by at least  
121 two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax  
122 shall submit the question to the voters using the same procedure by which the imposing tax was  
123 voted. The ballot of submission shall be in substantially the following form:

124 Shall ..... (name of district) dissolve and repeal the ..... (insert amount) percent  
125 district sales tax now in effect in the ..... (name of district)?

126  YES  NO

127

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

130

131 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with  
132 section 67.2520; provided, however, that the district board of directors may place the question  
133 of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city,  
134 town, or village which originally conducted the incorporation of the district, or the circuit clerk  
135 of the court which originally conducted the incorporation of the district, shall conduct the  
136 subsequent election. In subsequent elections the election judges shall certify the election results  
137 to the district board of directors.

138 (3) If a majority of the votes cast on the proposal by the qualified voters of the district  
139 voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of  
140 the calendar year in which such repeal was approved or after the repayment of the district's  
141 indebtedness, whichever occurs later.

142 12. (1) At such time as the board of directors of the district determines that further  
143 operation of the district is not in the best interests of the inhabitants of the district, and that the  
144 district should dissolve, the board shall submit for a vote in an election held throughout the  
145 district the question of whether the district should be abolished. The question shall be submitted  
146 in substantially the following form:

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

148  YES  NO

149

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

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

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

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

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

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

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

178 (d) Cause copies of that resolution under seal to be filed with the secretary of state and  
179 the city, town, or village in which the district is located.

180

181 Upon the completion of the final act specified in this subsection, the legal existence of the  
182 district shall cease.

183 (5) The legal existence of the district shall not cease for a period of two years after voter  
184 approval of the abolition.

185 **13. The tax authorized under this section shall comply with the provisions of section**  
186 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
187 **exceeds twelve percent.**

67.5012. 1. The governing body of any county located within a district established pursuant to sections 67.5000 to 67.5038 is authorized to impose by order, ordinance, or otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding activities that are consistent with the powers and duties of a district, as set forth in section 67.5006. The tax authorized by this section shall be in addition to all other sales taxes allowed by law. The provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved pursuant to sections 67.5000 to 67.5038. The question of whether to continue to impose the one-tenth of one cent local sales tax authorized under this section shall be submitted to the voters of the county every twenty-three years after the voters of that county approved the initial imposition of the tax.

**2. The tax authorized under this section shall comply with the provisions of section 67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate exceeds twelve percent.**

92.338. 1. All applicable provisions contained in sections 144.010 to 144.510 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by sections 92.325 to 92.340, except as modified in sections 92.325 to 92.340.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 92.325 to 92.340. Notwithstanding the provisions of this subsection, the governing body of any city that imposes a convention and tourism tax pursuant to sections 92.325 to 92.340 may pass an ordinance and seek voter approval to collect the tax from certain transient guests who are otherwise exempt under this subsection. Such proposition shall be submitted to the voters at a citywide general or primary election or at a special election called for that purpose. It shall be submitted in a form set by the governing body.

3. Except as provided in subsection 2 of this section, the same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.510 for the administration and collection of the state sales tax shall satisfy the requirements of sections 92.325 to 92.340, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from the tax imposed by sections 92.325 to 92.340.

4. The person, firm or corporation subject to any tax imposed pursuant to sections 92.325 to 92.340 shall collect the tax from the transient guests and patrons of the food establishment and each such transient guest and patron of the food establishment shall pay the amount of the tax due to the person, firm or corporation required to collect the tax. The city shall permit the person

24 required to remit the tax to deduct and retain an amount equal to two percent of the taxes  
 25 collected. The city governing body may either require the license collector of the city to collect  
 26 the tax imposed by sections 92.325 to 92.340 or may enter into an agreement with the director  
 27 of revenue to have the director collect such tax on behalf of the city. In the event such an  
 28 agreement is entered into, the director of revenue shall perform all functions incident to the  
 29 collection, enforcement and operation of such tax, and the director shall collect the tax on behalf  
 30 of the city and shall transfer the funds collected to the city license collector, except for an amount  
 31 not less than one percent nor more than three percent, which shall be retained by the director for  
 32 costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and  
 33 reported upon such forms and under such administrative rules and regulations as the director may  
 34 prescribe. All refunds and penalties as provided in sections 144.010 to 144.525 are hereby made  
 35 applicable to violations of sections 92.325 to 92.340.

36 **5. The tax authorized under this section shall comply with the provisions of section**  
 37 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 38 **exceeds twelve percent.**

92.500. 1. The governing body of any city not within a county may impose, by order or  
 2 ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under  
 3 chapter 144. The tax authorized in this section shall not exceed one-half of one percent, and  
 4 shall be imposed solely for the purpose of providing revenues for the operation of public safety  
 5 departments, including police and fire departments, which operations are defined to include, but  
 6 not be limited to, compensation, pension programs, and health care for employees and pensioners  
 7 of the public safety departments. The tax authorized in this section shall be in addition to all  
 8 other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.  
 9 The order or ordinance shall not become effective unless the governing body of the city submits  
 10 to the voters residing within the city at a state general, primary, or special election a proposal to  
 11 authorize the governing body of the city to impose a tax under this section.

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

14 Shall ..... (insert the name of the city) impose a sales tax at a rate of .....  
 15 (insert rate of percent) percent, solely for the purpose of providing revenues for the operation of  
 16 public safety departments of the city, including hiring more police officers, prosecuting more  
 17 criminals, nuisance crimes, and problem properties?

18  YES  NO

19

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

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
23 of the question, then the tax shall become effective on the first day of the second calendar quarter  
24 immediately following notification to the department of revenue. If a majority of the votes cast  
25 on the question by the qualified voters voting thereon are opposed to the question, then the tax  
26 shall not become effective unless and until the question is resubmitted under this section to the  
27 qualified voters and such question is approved by a majority of the qualified voters voting on the  
28 question.

29 3. All revenue collected under this section by the director of the department of revenue  
30 on behalf of any city, except for one percent for the cost of collection which shall be deposited  
31 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby  
32 created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used  
33 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
34 and shall not be commingled with any funds of the state. The director may make refunds from  
35 the amounts in the trust fund and credited to the city for erroneous payments and overpayments  
36 made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any  
37 funds in the special trust fund which are not needed for current expenditures shall be invested  
38 in the same manner as other funds are invested. Any interest and moneys earned on such  
39 investments shall be credited to the fund. The director shall keep accurate records of the  
40 amounts in the fund, and such records shall be open to the inspection of the officers of such city  
41 and to the public. Not later than the tenth day of each month, the director shall distribute all  
42 moneys deposited in the fund during the preceding month to the city. Such funds shall be  
43 deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be  
44 by an appropriation ordinance enacted by the governing body of the city.

45 4. On or after the effective date of the tax, the director of revenue shall be responsible  
46 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
47 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect  
48 the amount required to be reported and remitted, but not to change the requirements of reporting  
49 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,  
50 the governing body of the city may authorize the use of a bracket system similar to that  
51 authorized in section 144.285, and notwithstanding the provisions of that section, this new  
52 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.  
53 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to  
54 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be  
55 recoverable at law in the same manner as the purchase price. For purposes of this section, all  
56 retail sales shall be deemed to be consummated at the place of business of the retailer.

57           5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
 58 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
 59 and all exemptions granted to agencies of government, organizations, and persons under sections  
 60 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
 61 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
 62 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
 63 requirements of this section, and no additional permit or exemption certificate or retail certificate  
 64 shall be required; except that, the director of revenue may prescribe a form of exemption  
 65 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
 66 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the  
 67 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
 68 hereby made applicable to violations of this section. If any person is delinquent in the payment  
 69 of the amount required to be paid under this section, or in the event a determination has been  
 70 made against the person for the tax and penalties under this section, the limitation for bringing  
 71 suit for the collection of the delinquent tax and penalties shall be the same as that provided in  
 72 sections 144.010 to 144.525.

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

76           Shall ..... (insert the name of the city) repeal the sales tax imposed at  
 77 a rate of ..... (insert rate of percent) percent for the purpose of providing revenues for the  
 78 operation of public safety departments of the city?

79            YES                       NO

80

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

83

84 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 85 of repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 86 which such repeal was approved.

87

88 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 89 to the repeal, then the sales tax authorized in this section shall remain effective until the question  
 90 is resubmitted under this section to the qualified voters and the repeal is approved by a majority  
 91 of the qualified voters voting on the question.

92           7. Whenever the governing body of any city that has adopted the sales tax authorized in  
93 this section receives a petition, signed by a number of registered voters of the city equal to at  
94 least two percent of the number of registered voters of the city voting in the last gubernatorial  
95 election, calling for an election to repeal the sales tax imposed under this section, the governing  
96 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes  
97 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal  
98 shall become effective on December thirty-first of the calendar year in which such repeal was  
99 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
100 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until  
101 the question is resubmitted under this section to the qualified voters and the repeal is approved  
102 by a majority of the qualified voters voting on the question.

103           8. If the tax is repealed or terminated by any means, all funds remaining in the special  
104 trust fund shall continue to be used solely for the designated purposes, and the city shall notify  
105 the director of the department of revenue of the action at least ninety days before the effective  
106 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
107 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
108 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
109 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
110 city, the director shall remit the balance in the account to the city and close the account of that  
111 city. The director shall notify each city of each instance of any amount refunded or any check  
112 redeemed from receipts due the city.

113           **9. The tax authorized under this section shall comply with the provisions of section**  
114 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
115 **exceeds twelve percent.**

94.271. 1. The governing body of any city of the fourth classification with more than  
2 twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants may impose  
3 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
4 situated in the city or a portion thereof, which shall not be more than five percent per occupied  
5 room per night, except that such tax shall not become effective unless the governing body of the  
6 city submits to the voters of the city at a state general or primary election a proposal to authorize  
7 the governing body of the city to impose a tax under this section. The tax authorized in this  
8 section shall be in addition to the charge for the sleeping room and all other taxes imposed by  
9 law, and the proceeds of such tax shall be used by the city for the promotion of tourism. Such  
10 tax shall be stated separately from all other charges and taxes.

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

13            Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
 14 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate  
 15 of ..... (insert rate of percent) percent for the purpose of promoting tourism?

16             YES       NO

17

18 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 19 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 20 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 21 the question by the qualified voters voting thereon are opposed to the question, then the tax  
 22 authorized by this section shall not become effective unless and until the question is resubmitted  
 23 under this section to the qualified voters of the city and such question is approved by a majority  
 24 of the qualified voters of the city voting on the question.

25            3. As used in this section, "transient guests" means a person or persons who occupy a  
 26 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

27            **4. The tax authorized under this section shall comply with the provisions of section**  
 28 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 29 **exceeds twelve percent.**

                 94.413. 1. Any city with a population of more than one hundred thousand inhabitants  
 2 located in a county of the first classification which does not adjoin any other county of the first  
 3 classification may, if the county in which such city is located does not levy the tax prescribed in  
 4 section 67.729 in the same manner and by the same procedure and subject to the same penalties  
 5 as set out in section 94.577, except as otherwise provided in this section, impose a sales tax of  
 6 not more than one-tenth of one percent for the purpose of funding storm water control and public  
 7 works projects other than stadiums or other sports facilities. This sales tax shall be in addition  
 8 to any other sales tax authorized by law.

                 2. Notwithstanding the provisions of section 94.577, as to the disposition of any other  
 10 sales tax imposed under the provisions of section 94.577, all sales taxes collected by the director  
 11 of revenue from the tax authorized by this section on behalf of any city, less one percent for cost  
 12 of collection, which shall be deposited in the state's general revenue fund after payment of  
 13 premiums for surety bonds as provided in section 32.087, shall be deposited with the state  
 14 treasurer in a special trust fund, which is hereby created, to be known as the "City Storm Water  
 15 and Public Works Sales Tax Trust Fund". The moneys in the city storm water and public works  
 16 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any  
 17 funds of the state. The director of revenue shall keep accurate records of the amount of money  
 18 in the trust fund which was collected in each city imposing a sales tax under this section and the  
 19 records shall be open to the inspection of officers of the city and the public. Not later than the

20 tenth day of each month the director of revenue shall distribute all moneys deposited in the city  
 21 storm water and public works sales tax trust fund during the preceding month to the city which  
 22 levied the tax.

23 3. The director of revenue may authorize the state treasurer to make refunds from the  
 24 amounts in the city storm water and public works sales tax trust fund and credited to any city for  
 25 erroneous payments and overpayments made, and may redeem dishonored checks and drafts  
 26 deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the  
 27 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
 28 the director of revenue may order retention in the city storm water and public works sales tax  
 29 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
 30 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
 31 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date  
 32 of abolition of the tax in such city, the director of revenue shall authorize the state treasurer to  
 33 remit the balance in the account to the city and close the account of that city. The director of  
 34 revenue shall notify each city of each instance of any amount refunded or any check redeemed  
 35 from receipts due the city.

36 **4. The tax authorized under this section shall comply with the provisions of section**  
 37 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 38 **exceeds twelve percent.**

94.510. 1. Any city may, by a majority vote of its council or governing body, impose  
 2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500  
 3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the  
 4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city  
 5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body  
 6 of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of  
 7 submission shall be in substantially the following form:

8 Shall the city of \_\_\_\_\_ (insert name of city) impose a city sales tax of \_\_\_\_\_ (insert  
 9 rate of percent) percent?

10  YES  NO

11

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 13 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority  
 14 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative  
 15 body of the city shall have no power to impose the tax herein authorized unless and until the  
 16 legislative body of the city shall again have submitted another proposal to authorize the

17 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,  
18 and such proposal is approved by a majority of the qualified voters voting thereon.

19         2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of  
20 one percent or one percent on the receipts from the sale at retail of all tangible personal property  
21 or taxable services at retail within any city adopting such tax, if such property and services are  
22 subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525;  
23 except that, each city not within a county may impose such tax at a rate not to exceed one and  
24 three-eighths percent. Beginning August 28, 2017, no city shall submit to the voters any  
25 proposal that results in a combined rate of sales taxes adopted under this section in excess of two  
26 percent.

27         3. If any city in which a city tax has been imposed in the manner provided for in sections  
28 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall  
29 forward to the director of revenue by United States registered mail or certified mail a certified  
30 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the  
31 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory  
32 added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed  
33 by the act shall be effective in the added territory or abolished in the detached territory on the  
34 effective date of the change of the city boundary.

35         4. If any city abolishes the tax authorized under this section, the repeal of such tax shall  
36 become effective December thirty-first of the calendar year in which such abolishment was  
37 approved. Each city shall notify the director of revenue at least ninety days prior to the effective  
38 date of the expiration of the sales tax authorized by this section and the director of revenue may  
39 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
40 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem  
41 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
42 after the date of expiration of the tax authorized by this section in such city, the director of  
43 revenue shall remit the balance in the account to the city and close the account of that city. The  
44 director of revenue shall notify each city of each instance of any amount refunded or any check  
45 redeemed from receipts due the city.

46         **5. The tax authorized under this section shall comply with the provisions of section**  
47 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
48 **exceeds twelve percent.**

94.577. 1. The governing body of any municipality except those located in whole or in  
2 part within any first class county having a charter form of government and not containing any  
3 part of a city with a population of four hundred thousand or more and adjacent to a city not  
4 within a county for that part of the municipality located within such first class county is hereby

5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half  
 6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation  
 7 under the provisions of sections 144.010 to 144.525 for the purpose of funding capital  
 8 improvements, including the operation and maintenance of capital improvements, which may  
 9 be funded by issuing bonds which will be retired by the revenues received from the sales tax  
 10 authorized by this section or the retirement of debt under previously authorized bonded  
 11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail  
 12 sales for capital improvements as provided in section 94.890. The tax authorized by this section  
 13 shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing  
 14 a sales tax under the provisions of this section shall be effective unless the governing body of the  
 15 municipality submits to the voters of the municipality, at a municipal or state general, primary  
 16 or special election, a proposal to authorize the governing body of the municipality to impose such  
 17 tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such  
 18 bonds and their retirement by such tax, or to authorize the retirement of debt under previously  
 19 authorized bonded indebtedness.

20 2. The ballot of submission shall contain, but need not be limited to:

21 (1) If the proposal submitted involves only authorization to impose the tax authorized  
 22 by this section, the following language:

23 Shall the municipality of ..... (municipality's name) impose a sales tax  
 24 of ..... (insert amount) for the purpose of funding capital improvements which may include  
 25 the retirement of debt under previously authorized bonded indebtedness?

26  YES  NO

27

28 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
 29 to the question, place an "X" in the box opposite "NO"; or

30 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
 31 with revenues from the tax authorized by this section, the following language:

32 Shall the municipality of ..... (municipality's name) issue bonds in the amount  
 33 ..... of ..... (insert amount) to fund capital improvements and impose a sales tax of .....  
 34 (insert amount) to repay bonds?

35  YES  NO

36

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

39

40 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
41 of the proposal, including when the proposal authorizes the reduction of debt under previously  
42 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or  
43 order and any amendments thereto shall be in effect, except that any proposal submitted under  
44 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must  
45 be approved by the constitutionally required percentage of the voters voting thereon to become  
46 effective. If a majority of the votes cast by the qualified voters voting are opposed to the  
47 proposal, then the governing body of the municipality shall have no power to issue any bonds  
48 or impose the sales tax authorized in this section unless and until the governing body of the  
49 municipality shall again have submitted another proposal to authorize the governing body of the  
50 municipality to issue any bonds or impose the sales tax authorized by this section, and such  
51 proposal is approved by the requisite majority of the qualified voters voting thereon; however,  
52 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve  
53 months from the date of the last proposal pursuant to this section, except that any municipality  
54 with a population of greater than four hundred thousand and located within more than one county  
55 may submit a proposal pursuant to this section to the voters sooner than twelve months from the  
56 date of the last proposal submitted pursuant to this section if submitted to the voters on or before  
57 November 6, 2001.

58         3. All revenue received by a municipality from the tax authorized under the provisions  
59 of this section shall be deposited in a special trust fund and shall be used solely for capital  
60 improvements, including the operation and maintenance of capital improvements, for so long as  
61 the tax shall remain in effect. Once the tax authorized by this section is abolished or is  
62 terminated by any means, all funds remaining in the special trust fund required by this subsection  
63 shall be used solely for the maintenance of the capital improvements made with revenues raised  
64 by the tax authorized by this section. Any funds in the special trust fund required by this  
65 subsection which are not needed for current expenditures may be invested by the governing body  
66 in accordance with applicable laws relating to the investment of other municipal funds. The  
67 provisions of this subsection shall apply only to taxes authorized by this section which have not  
68 been imposed to retire bonds issued pursuant to this section.

69         4. All revenue received by a municipality which issues bonds under this section and  
70 imposes the tax authorized by this section to retire such bonds shall be deposited in a special  
71 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are  
72 required for the operation and maintenance of capital improvements. Once all of such bonds  
73 have been retired, all funds remaining in the special trust fund required by this subsection shall  
74 be used solely for the maintenance of the capital improvements made with the revenue received  
75 as a result of the issuance of such bonds. Any funds in the special trust fund required by this

76 subsection which are not needed to meet current obligations under the bonds issued under this  
77 section may be invested by the governing body in accordance with applicable laws relating to  
78 the investment of other municipal funds. The provisions of this subsection shall apply only to  
79 taxes authorized by this section which have been imposed to retire bonds issued under this  
80 section.

81         5. After the effective date of any tax imposed under the provisions of this section, the  
82 director of revenue shall perform all functions incident to the administration, collection,  
83 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
84 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
85 Missouri the additional tax authorized under the authority of this section. The tax imposed  
86 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall  
87 be collected together and reported upon such forms and under such administrative rules and  
88 regulations as may be prescribed by the director of revenue. Except as modified in this section,  
89 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

90         6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under  
91 this section may be terminated until all of such bonds have been retired.

92         7. In any city not within a county, no tax shall be imposed pursuant to this section for  
93 the purpose of funding in whole or in part the construction, operation or maintenance of a sports  
94 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility  
95 or anything incidental or necessary to a complex suitable for any type of professional sport or  
96 recreation, either upon, above or below the ground.

97         8. Any tax imposed under this section in any home rule city with more than four hundred  
98 thousand inhabitants and located in more than one county solely for public transit purposes shall  
99 not be considered economic activity taxes as such term is defined under sections 99.805 and  
100 99.918, and tax revenues derived from such tax shall not be subject to allocation under the  
101 provisions of subsection 3 of section 99.845 or subsection 4 of section 99.957.

102         9. The director of revenue may authorize the state treasurer to make refunds from the  
103 amounts in the trust fund and credited to any municipality for erroneous payments and  
104 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
105 such municipalities. If any municipality abolishes the tax, the municipality shall notify the  
106 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
107 the director of revenue may order retention in the trust fund, for a period of one year, of two  
108 percent of the amount collected after receipt of such notice to cover possible refunds or  
109 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
110 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
111 municipality, the director of revenue shall remit the balance in the account to the municipality

112 and close the account of that municipality. The director of revenue shall notify each municipality  
 113 of each instance of any amount refunded or any check redeemed from receipts due the  
 114 municipality.

115 10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the  
 116 repeal of such tax shall become effective December thirty-first of the calendar year in which such  
 117 abolishment was approved. Each city shall notify the director of revenue at least ninety days  
 118 prior to the effective date of the expiration of the sales tax authorized by this section and the  
 119 director of revenue may order retention in the trust fund, for a period of one year, of two percent  
 120 of the amount collected after receipt of such notice to cover possible refunds or overpayment of  
 121 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
 122 After one year has elapsed after the date of expiration of the tax authorized by this section in  
 123 such city, the director of revenue shall remit the balance in the account to the city and close the  
 124 account of that city. The director of revenue shall notify each city of each instance of any  
 125 amount refunded or any check redeemed from receipts due the city.

126 11. Any home rule city with more than four hundred thousand inhabitants and located  
 127 in more than one county is hereby authorized to impose, in lieu of the tax authorized under  
 128 subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or  
 129 one-half of one percent sales tax on all retail sales made in such municipality which are subject  
 130 to taxation under the provisions of sections 144.010 to 144.525 for the purpose of providing  
 131 revenues for public safety activities, including operations and capital improvements, which may  
 132 be funded by issuing bonds which will be retired by the revenues received from the sales tax  
 133 authorized by this section or the retirement of debt under previously authorized bonded  
 134 indebtedness. The tax authorized by this section shall be in addition to any and all other sales  
 135 taxes allowed by law; but no ordinance imposing a sales tax under the provisions of this section  
 136 shall be effective unless the governing body of the municipality submits to the voters of the  
 137 municipality, at a municipal or state general, primary or special election, a proposal to authorize  
 138 the governing body of the municipality to impose such tax and, if such tax is to be used to retire  
 139 bonds authorized under this section, to authorize such bonds and their retirement by such tax,  
 140 or to authorize the retirement of debt under previously authorized bonded indebtedness.

141 12. The ballot of submission shall contain, but need not be limited to:

142 (1) If the proposal submitted involves only authorization to impose the tax authorized  
 143 by this section, the following language:

144 Shall the municipality of ..... (municipality's name) impose a sales tax  
 145 of ..... (insert amount) for the purpose of providing revenues for public safety activities,  
 146 including operations and capital improvements, which may include the retirement of debt under  
 147 previously authorized bonded indebtedness?

148            YES      NO

149

150 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
151 to the question, place an "X" in the box opposite "NO"; or

152           (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
153 with revenues from the tax authorized by this section, the following language:

154           Shall the municipality of ..... (municipality's name) issue bonds in the  
155 amount of ..... (insert amount) for the purpose of providing revenues for public safety  
156 activities, including operations and capital improvements, and impose a sales tax of .....  
157 (insert amount) to repay bonds?

158            YES      NO

159

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

162

163 The ballot may include descriptions of specific uses to which the revenues from the tax will be  
164 applied.

165

166 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
167 of the proposal, including when the proposal authorizes the reduction of debt under previously  
168 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or  
169 order and any amendments thereto shall be in effect, except that any proposal submitted under  
170 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must  
171 be approved by the constitutionally required percentage of the voters voting thereon to become  
172 effective. If a majority of the votes cast by the qualified voters voting are opposed to the  
173 proposal, then the governing body of the municipality shall have no power to issue any bonds  
174 or impose the sales tax authorized in this section unless and until the governing body of the  
175 municipality shall again have submitted another proposal to authorize the governing body of the  
176 municipality to issue any bonds or impose the sales tax authorized by subsection 11 of this  
177 section, and such proposal is approved by the requisite majority of the qualified voters voting  
178 thereon.

179           13. All revenue received by a municipality from the tax authorized under the provisions  
180 of subsection 11 of this section shall be deposited in a special trust fund and shall be used solely  
181 for public safety activities for so long as the tax shall remain in effect. Once the tax authorized  
182 by this section is abolished or is terminated by any means, all funds remaining in the special trust  
183 fund required by this subsection shall be used solely for the public safety activities authorized

184 in subsection 11 of this section. Any funds in the special trust fund required by this subsection  
185 which are not needed for current expenditures may be invested by the governing body in  
186 accordance with applicable laws relating to the investment of other municipal funds. The  
187 provisions of this subsection shall apply only to taxes authorized by this subsection which have  
188 not been imposed to retire bonds issued pursuant to this subsection.

189       14. All revenue received by a municipality which issues bonds under subsection 11 of  
190 this section and imposes the tax authorized by this section to retire such bonds shall be deposited  
191 in a special trust fund and shall be used solely to retire such bonds, except to the extent that such  
192 funds are required for the operation of the public safety department. Once all of such bonds have  
193 been retired, all funds remaining in the special trust fund required by this subsection shall be  
194 used solely for public safety activities. Any funds in the special trust fund required by this  
195 subsection which are not needed to meet current obligations under the bonds issued under this  
196 section may be invested by the governing body in accordance with applicable laws relating to  
197 the investment of other municipal funds. The provisions of this subsection shall apply only to  
198 taxes authorized by subsection 11 of this section which have been imposed to retire bonds issued  
199 under this section.

200       15. After the effective date of any tax imposed under the provisions of subsection 11 of  
201 this section, the director of revenue shall perform all functions incident to the administration,  
202 collection, enforcement, and operation of the tax in the same manner as provided in sections  
203 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state  
204 of Missouri the additional tax authorized under the authority of this section. The tax imposed  
205 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall  
206 be collected together and reported upon such forms and under such administrative rules and  
207 regulations as may be prescribed by the director of revenue. Except as modified in this section,  
208 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

209       16. No tax imposed pursuant to subsection 11 of this section for the purpose of retiring  
210 bonds issued under this section may be terminated until all of such bonds have been retired.

211       **17. The tax authorized under this section shall comply with the provisions of section**  
212 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
213 **exceeds twelve percent.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body  
2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than  
3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order  
4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax  
5 under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth,  
6 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one

7 percent, shall not be imposed for longer than three years, and shall be imposed solely for the  
 8 purpose of funding the construction, operation, and maintenance of capital improvements in the  
 9 city's center city. The governing body may issue bonds for the funding of such capital  
 10 improvements, which will be retired by the revenues received from the sales tax authorized by  
 11 this section. The order or ordinance shall not become effective unless the governing body of the  
 12 city submits to the voters residing within the city at a state or municipal general, primary, or  
 13 special election a proposal to authorize the governing body of the city to impose a tax under this  
 14 section. The tax authorized in this section shall be in addition to all other sales taxes imposed  
 15 by law, and shall be stated separately from all other charges and taxes.

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

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

21  YES  NO

22

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

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

38 4. The director of revenue may authorize the state treasurer to make refunds from the  
 39 amounts in the trust fund and credited to any city for erroneous payments and overpayments  
 40 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any  
 41 city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days  
 42 before the effective date of the repeal, and the director of revenue may order retention in the trust

43 fund, for a period of one year, of two percent of the amount collected after receipt of such notice  
 44 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts  
 45 deposited to the credit of such accounts. After one year has elapsed after the effective date of  
 46 abolition of the tax in such city, the director of revenue shall remit the balance in the account to  
 47 the city and close the account of that city. The director of revenue shall notify each city of each  
 48 instance of any amount refunded.

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

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

54  YES  NO

55

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

62 6. Whenever the governing body of any city that has adopted the sales tax authorized in  
 63 this section receives a petition, signed by ten percent of the registered voters of the city voting  
 64 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
 65 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
 66 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 67 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 68 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
 69 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
 70 question is resubmitted under this section to the qualified voters and the repeal is approved by  
 71 a majority of the qualified voters voting on the question.

72 **7. The tax authorized under this section shall comply with the provisions of section**  
 73 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 74 **exceeds twelve percent.**

94.579. 1. The governing body of any home rule city with more than one hundred  
 2 fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred  
 3 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales  
 4 made within the city which are subject to sales tax under chapter 144. The tax authorized in this

5 section shall not exceed one percent, and shall be imposed solely for the purpose of providing  
6 revenues for the operation of public safety departments, including police and fire departments,  
7 and for pension programs, and health care for employees and pensioners of the public safety  
8 departments. The tax authorized in this section shall be in addition to all other sales taxes  
9 imposed by law, and shall be stated separately from all other charges and taxes. The order or  
10 ordinance shall not become effective unless the governing body of the city submits to the voters  
11 residing within the city at a state general, primary, or special election a proposal to authorize the  
12 governing body of the city to impose a tax under this section. If the tax authorized in this section  
13 is not approved by the voters, then the city shall have an additional year during which to meet  
14 its required contribution payment beyond the time period described in section 105.683. If the  
15 city meets its required contribution payment in this time, then, notwithstanding the provisions  
16 of section 105.683 to the contrary, the delinquency shall not constitute a lien on the funds of the  
17 political subdivision, the board of such plan shall not be authorized to compel payment by  
18 application for writ of mandamus, and the state treasurer and the director of the department of  
19 revenue shall not withhold twenty-five percent of the certified contribution deficiency from the  
20 total moneys due the political subdivision from the state. The one-year extension shall only be  
21 available to the city on a one-time basis.

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

24 Shall ..... (insert the name of the city) impose a sales tax at a rate of ..... (up  
25 to one) percent, solely for the purpose of providing revenues for the operation of public safety  
26 departments of the city?

27  YES  NO

28

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

31

32 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
33 of the question, then the tax shall become effective on the first day of the second calendar quarter  
34 immediately following notification to the department of revenue. If a majority of the votes cast  
35 on the question by the qualified voters voting thereon are opposed to the question, then the tax  
36 shall not become effective unless and until the question is resubmitted under this section to the  
37 qualified voters and such question is approved by a majority of the qualified voters voting on the  
38 question.

39 3. All revenue collected under this section by the director of the department of revenue  
40 on behalf of any city, except for one percent for the cost of collection which shall be deposited

41 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby  
42 created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used  
43 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
44 and shall not be commingled with any funds of the state. The director may make refunds from  
45 the amounts in the trust fund and credited to the city for erroneous payments and overpayments  
46 made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any  
47 funds in the special trust fund which are not needed for current expenditures shall be invested  
48 in the same manner as other funds are invested. Any interest and moneys earned on such  
49 investments shall be credited to the fund. The director shall keep accurate records of the  
50 amounts in the fund, and such records shall be open to the inspection of the officers of such city  
51 and to the public. Not later than the tenth day of each month, the director shall distribute all  
52 moneys deposited in the fund during the preceding month to the city. Such funds shall be  
53 deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be  
54 by an appropriation ordinance enacted by the governing body of the city.

55         4. On or after the effective date of the tax, the director of revenue shall be responsible  
56 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
57 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect  
58 the amount required to be reported and remitted, but not to change the requirements of reporting  
59 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,  
60 the governing body of the city may authorize the use of a bracket system similar to that  
61 authorized in section 144.285, and notwithstanding the provisions of that section, this new  
62 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.  
63 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to  
64 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be  
65 recoverable at law in the same manner as the purchase price. For purposes of this section, all  
66 retail sales shall be deemed to be consummated at the place of business of the retailer.

67         5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
68 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
69 and all exemptions granted to agencies of government, organizations, and persons under sections  
70 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
71 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
72 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
73 requirements of this section, and no additional permit or exemption certificate or retail certificate  
74 shall be required; except that, the director of revenue may prescribe a form of exemption  
75 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
76 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the

77 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
78 hereby made applicable to violations of this section. If any person is delinquent in the payment  
79 of the amount required to be paid under this section, or in the event a determination has been  
80 made against the person for the tax and penalties under this section, the limitation for bringing  
81 suit for the collection of the delinquent tax and penalties shall be the same as that provided in  
82 sections 144.010 to 144.525.

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

86 Shall ..... (insert the name of the city) repeal the sales tax imposed  
87 at a rate of ..... (up to one) percent for the purpose of providing revenues for the operation of  
88 public safety departments of the city?

89  YES  NO

90

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

93

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

100 7. The governing body of any city that has adopted the sales tax authorized in this section  
101 shall submit the question of continuation of the tax to the voters every five years from the date  
102 of its inception on a date available for elections for the city. The ballot of submission shall be  
103 in substantially the following form:

104 Shall ..... (insert the name of the city) continue collecting a sales  
105 tax imposed at a rate of ..... (up to one) percent for the purpose of providing revenues for  
106 the operation of public safety departments of the city?

107  YES  NO

108

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

111

112 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
113 to continuation, repeal shall become effective on December thirty-first of the calendar year in  
114 which such continuation was failed to be approved. If a majority of the votes cast on the  
115 question by the qualified voters voting thereon are in favor of continuation, then the sales tax  
116 authorized in this section shall remain effective until the question is resubmitted under this  
117 section to the qualified voters and continuation fails to be approved by a majority of the qualified  
118 voters voting on the question.

119 8. Whenever the governing body of any city that has adopted the sales tax authorized in  
120 this section receives a petition, signed by a number of registered voters of the city equal to at  
121 least two percent of the number of registered voters of the city voting in the last gubernatorial  
122 election, calling for an election to repeal the sales tax imposed under this section, the governing  
123 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes  
124 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal  
125 shall become effective on December thirty-first of the calendar year in which such repeal was  
126 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
127 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until  
128 the question is resubmitted under this section to the qualified voters and the repeal is approved  
129 by a majority of the qualified voters voting on the question.

130 9. If the tax is repealed or terminated by any means, all funds remaining in the special  
131 trust fund shall continue to be used solely for the designated purposes, and the city shall notify  
132 the director of the department of revenue of the action at least ninety days before the effective  
133 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
134 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
135 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
136 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
137 city, the director shall remit the balance in the account to the city and close the account of that  
138 city. The director shall notify each city of each instance of any amount refunded or any check  
139 redeemed from receipts due the city.

140 **10. The tax authorized under this section shall comply with the provisions of section**  
141 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
142 **exceeds twelve percent.**

94.581. 1. The governing body of any home rule city with more than eighty-four  
2 thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby  
3 authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on  
4 all retail sales made in such city which are subject to taxation under the provisions of sections  
5 144.010 to 144.525 for the purpose of capital improvements for public safety for such city,

6 including but not limited to expenditures for new construction and equipment, repair and  
 7 maintenance of buildings and equipment, and for financing such capital improvements for public  
 8 safety. The tax authorized by this section shall be in addition to any and all other sales taxes  
 9 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions  
 10 of this section shall be effective unless the governing body of the city submits to the voters of  
 11 the city, at a county or state general, primary or special election, a proposal to authorize the  
 12 governing body of the city to impose a tax.

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

16 Shall the city of ..... (city's name) impose a citywide sales tax of  
 17 ..... (insert amount) for the purpose of capital improvements for public safety of the city?

18  YES  NO

19

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

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 24 of the proposal submitted pursuant to this subsection, then the ordinance or order and any  
 25 amendments thereto shall be in effect on the first day of the second calendar quarter after the  
 26 director of revenue receives notification of adoption of the local sales tax. If a proposal receives  
 27 less than the required majority, then the governing body of the city shall have no power to  
 28 impose the sales tax herein authorized unless and until the governing body of the city shall again  
 29 have submitted another proposal to authorize the governing body of the city to impose the sales  
 30 tax authorized by this section and such proposal is approved by the required majority of the  
 31 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section  
 32 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant  
 33 to this section.

34 3. All revenue received by a city from the tax authorized under the provisions of this  
 35 section shall be deposited in a special trust fund and shall be used solely for capital  
 36 improvements for public safety for such city for so long as the tax shall remain in effect.

37 4. Once the tax authorized by this section is abolished or is terminated by any means, all  
 38 funds remaining in the special trust fund shall be used solely for capital improvements for public  
 39 safety for the city. Any funds in such special trust fund which are not needed for current  
 40 expenditures may be invested by the governing body in accordance with applicable laws relating  
 41 to the investment of other city funds.

42           5. All sales taxes collected by the director of the department of revenue under this  
43 section on behalf of any city, less one percent for cost of collection which shall be deposited in  
44 the state's general revenue fund after payment of premiums for surety bonds as provided in  
45 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known  
46 as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys in the  
47 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
48 the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund  
49 shall not be transferred and placed to the credit of the general revenue fund. The director of the  
50 department of revenue shall keep accurate records of the amount of money in the trust and which  
51 was collected in each city imposing a sales tax pursuant to this section, and the records shall be  
52 open to the inspection of officers of the city and the public. Not later than the tenth day of each  
53 month the director of the department of revenue shall distribute all moneys deposited in the trust  
54 fund during the preceding month to the city which levied the tax; such funds shall be deposited  
55 with the city treasurer of each such city, and all expenditures of funds arising from the trust fund  
56 shall be by an appropriation act to be enacted by the governing body of each such city.  
57 Expenditures may be made from the fund for any functions authorized in the ordinance or order  
58 adopted by the governing body submitting the tax to the voters.

59           6. The director of the department of revenue may make refunds from the amounts in the  
60 trust fund and credited to any city for erroneous payments and overpayments made, and may  
61 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes  
62 the tax, the city shall notify the director of the department of revenue of the action at least ninety  
63 days prior to the effective date of the repeal and the director of the department of revenue may  
64 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
65 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
66 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
67 after the effective date of abolition of the tax in such city, the director of the department of  
68 revenue shall remit the balance in the account to the city and close the account of that city. The  
69 director of the department of revenue shall notify each city of each instance of any amount  
70 refunded or any check redeemed from receipts due the city.

71           7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
72 apply to the tax imposed pursuant to this section.

73           **8. The tax authorized under this section shall comply with the provisions of section**  
74 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
75 **exceeds twelve percent.**

          94.585. 1. The governing body of any city of the third classification with more than ten  
2 thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in

3 more than one county may impose, by order or ordinance, a sales tax on all retail sales made  
4 within the city which are subject to sales tax under chapter 144. The tax authorized in this  
5 section shall not exceed one percent, and shall be imposed solely for the purpose of funding the  
6 construction, maintenance, operation, and equipping of a community center and retiring any  
7 bonds issued for such purposes. The tax authorized in this section shall be in addition to all other  
8 sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

9         2. No such order or ordinance adopted under this section shall become effective unless  
10 the governing body of the city submits to the voters residing within the city at a state general,  
11 primary, or special election a proposal to authorize the governing body of the city to impose a  
12 tax and issue bonds under this section. Such a proposal may include only the proposal to impose  
13 a sales tax or a proposal to issue bonds and to impose a sales tax to retire such bonds.

14         3. The ballot of submission shall contain, but need not be limited to the following  
15 language:

16             (1) If the proposal submitted involves only authorization to impose the tax authorized  
17 by this section, the following language:

18                 Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert  
19 amount) for a period of twenty-five years for the purpose of funding the construction,  
20 maintenance, operation, and equipping of a community center which may include the retirement  
21 of debt under previously authorized bonded indebtedness?

22             (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
23 with revenues from the tax authorized by this section, the following language:

24                 Shall the municipality of ..... (municipality's name) issue bonds in the amount ..... of .....  
25 (insert amount) for a period of twenty-five years to fund construction, maintenance, operation,  
26 and equipping of a community center and impose a sales tax of ..... (insert amount) to repay  
27 bonds? If a majority of the votes cast on the question by the qualified voters voting thereon are  
28 in favor of the question, then the tax shall become effective on the first day of the second  
29 calendar quarter after the director of revenue receives notification of adoption of the local sales  
30 tax, except that any proposal submitted to issue bonds shall be approved by the constitutionally  
31 required percentage of the voters voting thereon to become effective. If a majority of the votes  
32 cast on the question by the qualified voters voting thereon are opposed to the question, then the  
33 tax shall not become effective unless and until the question is resubmitted under this section to  
34 the qualified voters and such question is approved by the requisite majority of the qualified  
35 voters voting on the question. In no event shall a proposal under this section be submitted to the  
36 voters sooner than twelve months from the date of the last proposal under this section.

37         4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
38 apply to the tax imposed under this section.

39           5. All revenue collected under this section by the director of the department of revenue  
40 on behalf of any city, except for one percent for the cost of collection which shall be deposited  
41 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
42 section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be  
43 known as the "City Community Center Sales Tax Trust Fund", and shall be used solely for the  
44 designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be  
45 commingled with any funds of the state. The director may make refunds from the amounts in  
46 the fund and credited to the city for erroneous payments and overpayments made, and may  
47 redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the  
48 special fund which are not needed for meeting current obligations under any bond issued under  
49 this section or for current expenditures shall be invested in the same manner as other funds are  
50 invested. Any interest and moneys earned on such investments shall be credited to the fund.

51           6. The governing body of any city that has adopted the sales tax authorized in this section  
52 may submit the question of repeal of the tax to the voters on any date available for elections for  
53 the city. Except as provided in subsection 9 of this section, if a majority of the votes cast on the  
54 question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become  
55 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
56 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
57 the repeal, then the sales tax authorized in this section shall remain effective until the question  
58 is resubmitted under this section to the qualified voters and the repeal is approved by a majority  
59 of the qualified voters voting on the question.

60           7. Whenever the governing body of any city that has adopted the sales tax authorized in  
61 this section receives a petition, signed by a number of registered voters of the city equal to at  
62 least ten percent of the number of registered voters of the city voting in the last gubernatorial  
63 election, calling for an election to repeal the sales tax imposed under this section, the governing  
64 body shall submit to the voters of the city a proposal to repeal the tax. Except as provided in  
65 subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters  
66 voting thereon are in favor of the repeal, the repeal shall become effective on December  
67 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast  
68 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales  
69 tax authorized in this section shall remain effective until the question is resubmitted under this  
70 section to the qualified voters and the repeal is approved by a majority of the qualified voters  
71 voting on the question.

72           8. If the tax is repealed or terminated by any means, all funds remaining in the special  
73 trust fund shall continue to be used solely for the designated purposes, and the city shall notify  
74 the director of the department of revenue of the action at least ninety days before the effective

75 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
76 of two percent of the amount collected after receipt of such notice to cover possible refunds or  
77 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
78 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
79 city, the director shall remit the balance in the account to the city and close the account of that  
80 city. The director shall notify each city of each instance of any amount refunded or any check  
81 redeemed from receipts due the city.

82 9. No sales tax imposed under this section shall be terminated until all of any bonds  
83 issued under this section have been retired.

84 10. The sales tax imposed under this section shall be imposed for a period of twenty-five  
85 years, and may be extended upon the approval of the voters of the city in the same manner in  
86 which the sales tax was adopted.

87 11. The city shall establish a board consisting of seven members, one of which shall be  
88 the mayor of the city, to administer the provisions of this section with such powers and duties  
89 which shall be delegated by the governing body of the city.

90 12. No bonds issued under this section shall be refinanced for a term longer than the  
91 number of years remaining on the original terms of the bonds being refinanced without the  
92 approval of the voters of the city. Any proposal to refinance such bonds submitted to the voters  
93 shall include the number of years the bonds will be refinanced and the number of years the sales  
94 tax will be extended to repay such refinanced bonds.

95 **13. The tax authorized under this section shall comply with the provisions of section**  
96 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
97 **exceeds twelve percent.**

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

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

7 3. With respect to any tax increment financing plan originally approved by ordinance of  
8 the city council after March 31, 2009, in any home rule city with more than four hundred  
9 thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax  
10 imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such  
11 term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall  
12 not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection  
13 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections

14 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered  
15 economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax  
16 revenues derived from such tax shall not be subject to allocation under the provisions of  
17 subsection 3 of section 99.845 or subsection 4 of section 99.957.

18 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter  
19 be changed or altered, the city or county clerk shall forward to the director of revenue by United  
20 States registered mail or certified mail a certified copy of the ordinance adding or detaching  
21 territory from the city. The ordinance shall reflect the effective date thereof, and shall be  
22 accompanied by a map of the city clearly showing the territory added thereto or detached  
23 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655  
24 shall be effective in the added territory or abolished in the detached territory on the effective date  
25 of the change of the city boundary.

26 **5. The tax authorized under this section shall comply with the provisions of section**  
27 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
28 **exceeds twelve percent.**

94.660. 1. The governing body of any city not within a county and any county of the first  
2 classification having a charter form of government with a population of over nine hundred  
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one  
4 percent for submission to the voters of that city or county at an authorized election date selected  
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the  
7 sale at retail of all tangible personal property or taxable services within the city or county  
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri  
9 under sections 144.010 to 144.525.

10 3. The ballot of submission shall contain, but need not be limited to, the following  
11 language:

12 Shall the county/city of ..... (county's or city's name) impose a  
13 county/~~city-wide~~ **citywide** sales tax of ..... percent for the purpose of providing a source of  
14 funds for public transportation purposes?

15  YES  NO

16

17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county  
18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of  
19 the proposal, then the tax shall go into effect on the first day of the next calendar quarter  
20 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days  
21 after such adoption and notice. If a majority of the votes cast in that county or city not within

22 a county by the qualified voters voting are opposed to the proposal, then the additional sales tax  
23 shall not be imposed in that county or city not within a county unless and until the governing  
24 body of that county or city not within a county shall have submitted another proposal to authorize  
25 the local option transportation sales tax authorized in this section, and such proposal is approved  
26 by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this  
27 section be submitted to the voters sooner than twelve months from the date of the last proposal.

28 4. No tax shall go into effect under this section in any city not within a county or any  
29 county of the first classification having a charter form of government with a population over nine  
30 hundred thousand inhabitants unless and until both such city and such county approve the tax.

31 5. The provisions of subsection 4 of this section requiring both the city and county to  
32 approve a transportation sales tax before a transportation sales tax may go into effect in either  
33 jurisdiction shall not apply to any transportation sales tax submitted to and approved by the  
34 voters in such city or such county on or after August 28, 2007.

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

50 7. The revenues derived from any transportation sales tax under this section shall be used  
51 only for the planning, development, acquisition, construction, maintenance and operation of  
52 public transit facilities and systems other than highways.

53 8. The director of revenue may authorize the state treasurer to make refunds from the  
54 amount in the trust fund and credited to any city or county for erroneous payments and  
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
56 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the  
57 director of revenue of the action at least ninety days prior to the effective date of the repeal and

58 the director of revenue may order retention in the trust fund, for a period of one year, of two  
59 percent of the amount collected after receipt of such notice to cover possible refunds or  
60 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
61 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
62 city or county, the director of revenue shall authorize the state treasurer to remit the balance in  
63 the account to the city or county and close the account of that city or county. The director of  
64 revenue shall notify each city or county of each instance of any amount refunded or any check  
65 redeemed from receipts due the city or county.

66 **9. The tax authorized under this section shall comply with the provisions of section**  
67 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
68 **exceeds twelve percent.**

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for  
2 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for  
3 transportation purposes which shall be retired by the revenues received from the sales tax  
4 authorized by this section. The tax authorized by this section shall be in addition to any and all  
5 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions  
6 of this section shall become effective unless the council or other governing body submits to the  
7 voters of the city, at a city or state general, primary, or special election, a proposal to authorize  
8 the council or other governing body of the city to impose such a sales tax and, if such tax is to  
9 be used to retire bonds authorized pursuant to this section, to authorize such bonds and their  
10 retirement by such tax; except that no vote shall be required in any city that imposed and  
11 collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the  
12 submission shall contain, but is not limited to, the following language:

13 (1) If the proposal submitted involves only authorization to impose the tax authorized  
14 by this section, the following language:

15 Shall the city of . . . . . (city's name) impose a sales tax of . . . . .  
16 . . . . . (insert amount) for transportation purposes?

17  YES  NO

18

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

21 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
22 with revenues from the tax authorized by this section, the following language:

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

26            YES                    NO

27

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

30

31 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by  
32 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any  
33 amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by  
34 the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided in subdivision  
35 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified  
36 voters voting thereon are in favor of the proposal, then the ordinance and any amendments  
37 thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in  
38 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the  
39 proposal, then the council or other governing body of the city shall have no power to impose the  
40 tax authorized in subdivision (1) of this subsection unless and until the council or other  
41 governing body of the city submits another proposal to authorize the council or other governing  
42 body of the city to impose the tax and such proposal is approved by a majority of the qualified  
43 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting  
44 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue  
45 bonds and impose a sales tax to retire such bonds, then the council or other governing body of  
46 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision  
47 (2) of this subsection unless and until the council or other governing body of the city submits  
48 another proposal to authorize the council or other governing body of the city to issue such bonds  
49 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the  
50 qualified voters voting thereon.

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

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

60           4. If the boundaries of a city in which such sales tax has been imposed shall thereafter  
61 be changed or altered, the city clerk shall forward to the director of revenue by United States

62 registered mail or certified mail a certified copy of the ordinance adding or detaching territory  
63 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied  
64 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon  
65 receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be effective  
66 in the added territory or abolished in the detached territory on the effective date of the change  
67 of the city boundary.

68 5. No tax imposed pursuant to this section for the purpose of retiring bonds issued  
69 pursuant to this section may be terminated until all of such bonds have been retired.

70 **6. The tax authorized under this section shall comply with the provisions of section**  
71 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
72 **exceeds twelve percent.**

94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing body  
2 of any municipality with more than two thousand five hundred hotel and motel rooms inside the  
3 municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on  
4 the following:

5 (1) The price paid or charged to any person for rooms or accommodations paid by  
6 transient guests of hotels, motels, condominium units, time-share interests in condominiums,  
7 campgrounds, and tourist courts situated within the municipality; and

8 (2) The price paid or charged for any admission ticket to or participation in any private  
9 tourist attraction in such municipality.

10 2. As used in this section, the term "hotel", "motel", "condominium", "time-share  
11 interests in condominiums", or "tourist court" means any structure or building, under one  
12 management, which contains rooms furnished for the accommodation or lodging of guests, with  
13 or without meals being provided, including bed and breakfast facilities, and kept, used,  
14 maintained, advertised, or held out to the public as a place where sleeping accommodations are  
15 sought for pay or compensation to transient guests and the use of the term "hotel" or "motel"  
16 alone shall also be deemed to include all such structures, buildings and facilities, and the term  
17 "campground" means real property, other than state-owned property, which contains parcels for  
18 rent to transient guests for pay or compensation, which may include temporary utility hook-ups  
19 for use by the transient guests, and where such transient guests generally use tents, recreational  
20 vehicles or some other form of temporary shelter while on the rented premises. Shelters for the  
21 homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the  
22 purposes of this section. As used in this section, the term "transient guest" means a person who  
23 occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive  
24 days or less.

25           3. As used in this section, "private tourist attraction" means any commercial entity which  
26 appeals to the recreational desires and tastes of the traveling public through the presentation of  
27 services or devices designed to entertain or educate visitors, including but not limited to:

- 28           (1) Amusement parks, carnivals, circuses, fairs and water parks;
- 29           (2) Aerial tramways;
- 30           (3) Commercial animal, reptile, and zoological exhibits;
- 31           (4) Commercial beaches and hot springs;
- 32           (5) Go-carts/miniature golf establishments;
- 33           (6) Horse shows and rodeos;
- 34           (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- 35           (8) Automobile, bicycle, dog, horse, and other racing events;
- 36           (9) Music shows and pageants, movie theaters, and live theaters;
- 37           (10) Regularly scheduled and special professional sporting events including, but not  
38 limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing,  
39 bicycle racing, human track and field events, table tennis and other racquet events, except that  
40 attractions owned or operated by schools, colleges and universities shall be exempt from the  
41 provisions of this subdivision.

42  
43 Attractions operating on an occasional or intermittent basis for fund-raising purposes by  
44 nonprofit charitable organizations whose ordinary activities do not involve the operation of such  
45 attractions shall be exempt from the admissions tax imposed by this section.

46           **4. The tax authorized under this section shall comply with the provisions of section**  
47 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
48 **exceeds twelve percent.**

          94.805. 1. In addition to any tourism tax imposed by section 94.802, the governing body  
2 of any municipality described in section 94.802 may impose, by ordinance, a tourism tax on the  
3 purchase price paid or charged to any person for food and drinks sold on the premises of  
4 restaurant establishments in such municipality or for drinks sold in such municipality for  
5 consumption on the premises by establishments licensed pursuant to section 311.090 to sell  
6 intoxicating liquors, at a rate not to exceed two percent, on such purchase price paid or charged.

7           **2. The tax authorized under this section shall comply with the provisions of section**  
8 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
9 **exceeds twelve percent.**

          94.830. 1. The governing body of any third class city in any county of the third  
2 classification which contains a state university whose primary mission is engineering studies and  
3 technical research may impose a tax on the charges for all sleeping rooms paid by the transient

4 guests of hotels or motels situated in the city, which shall be more than two percent but not more  
 5 than five percent per occupied room per night, except that such tax shall not become effective  
 6 unless the governing body of the city submits to the voters of the city at a state general, primary  
 7 or special election, a proposal to authorize the governing body of the city to impose a tax under  
 8 the provisions of this section. The tax authorized by this section shall be in addition to the  
 9 charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and  
 10 the proceeds of such tax shall be used by the city solely for funding a convention and visitors  
 11 bureau which shall be a general not-for-profit organization with whom the city has contracted,  
 12 and which is established for the purpose of promoting the city as a convention, visitor and tourist  
 13 center. Such tax shall be stated separately from all other charges and taxes.

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

15 Shall the . . . . . (city) levy a tax of . . . . .  
 16 . . . . percent on each sleeping room occupied and rented by transient guests of hotels and motels  
 17 located in the city, where the proceeds of which shall be expended for promotion of tourism?

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 21 of the question, then the tax shall become effective on the first day of the calendar quarter  
 22 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 23 the question by the qualified voters voting thereon are opposed to the question, then the  
 24 governing body for the city shall have no power to impose the tax authorized by this section  
 25 unless and until the governing body of the city again submits the question to the qualified voters  
 26 of the city and such question is approved by a majority of the qualified voters voting on the  
 27 question.

28 3. On and after the effective date of any tax authorized under the provisions of this  
 29 section, the city which levied the tax may adopt one of the two following provisions for the  
 30 collection and administration of the tax:

31 (1) The city which levied the tax may adopt rules and regulations for the internal  
 32 collection of such tax by the city officers usually responsible for collection and administration  
 33 of city taxes; or

34 (2) The city may enter into an agreement with the director of revenue of the state of  
 35 Missouri for the purpose of collecting the tax authorized in this section. In the event any city  
 36 enters into an agreement with the director of revenue of the state of Missouri for the collection  
 37 of the tax authorized in this section, the director of revenue shall perform all functions incident  
 38 to the administration, collection, enforcement and operation of such tax, and the director of  
 39 revenue shall collect the additional tax authorized under the provisions of this section. The tax

40 authorized under the provisions of this section shall be collected and reported upon such forms  
41 and under such administrative rules and regulations as may be prescribed by the director of  
42 revenue, and the director of revenue shall retain not less than one percent nor more than three  
43 percent for cost of collection.

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

47 **5. The tax authorized under this section shall comply with the provisions of section**  
48 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
49 **exceeds twelve percent.**

94.831. 1. The governing body of any city of the fourth classification with more than  
2 four thousand eight hundred but less than four thousand nine hundred inhabitants and located in  
3 any county of the third classification without a township form of government and with more than  
4 fourteen thousand nine hundred but less than fifteen thousand inhabitants may impose, by order  
5 or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
6 motels situated in the city or a portion thereof. The tax shall be not more than five percent per  
7 occupied room per night, and shall be imposed solely for the purpose of promoting tourism. The  
8 order or ordinance shall not become effective unless the governing body of the city submits to  
9 the voters of the city at a state general or primary election a proposal to authorize the governing  
10 body of the city to impose a tax under this section. The tax authorized in this section shall be  
11 in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be  
12 stated separately from all other charges and taxes.

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

15 Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
16 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a  
17 rate of ..... (insert rate of percent) percent, solely for the purpose of promoting tourism?

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
21 of the question, then the tax shall become effective on the first day of the second calendar quarter  
22 after the director of revenue receives notice of the adoption of the tax. If a majority of the votes  
23 cast on the question by the qualified voters voting thereon are opposed to the question, then the  
24 tax shall not become effective unless and until the question is resubmitted under this section to  
25 the qualified voters and such question is approved by a majority of the qualified voters voting  
26 on the question.

27           3. Any tax imposed under this section shall be administered, collected, enforced, and  
 28 operated by the governing body of the city adopting the tax. All revenue generated by the tax  
 29 shall be deposited in a special trust fund and shall be used solely for the designated purposes.  
 30 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely  
 31 for the designated purposes. Any funds in the special trust fund which are not needed for current  
 32 expenditures may be invested in the same manner as other funds are invested. Any interest and  
 33 moneys earned on such investments shall be credited to the fund.

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

37           Shall ..... (insert the name of the city) repeal the tax imposed at a rate of .....  
 38 (insert rate of percent) percent for the purpose of promoting tourism?

39            YES                            NO

40

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

47           5. Whenever the governing body of any city that has adopted the tax authorized in this  
 48 section receives a petition, signed by ten percent of the registered voters of the city voting in the  
 49 last gubernatorial election, calling for an election to repeal the tax imposed under this section,  
 50 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a  
 51 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 52 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 53 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
 54 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
 55 question is resubmitted under this section to the qualified voters and the repeal is approved by  
 56 a majority of the qualified voters voting on the question.

57           6. As used in this section, "transient guests" means a person or persons who occupy a  
 58 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

59           **7. The tax authorized under this section shall comply with the provisions of section**  
 60 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 61 **exceeds twelve percent.**

94.832. 1. The governing body of any city of the third classification with more than four  
2 thousand seven hundred but fewer than four thousand eight hundred inhabitants and located in  
3 any county of the first classification with more than one hundred eighty-four thousand but fewer  
4 than one hundred eighty-eight thousand inhabitants may impose, by order or ordinance, a tax on  
5 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the  
6 city or a portion thereof. The tax shall be not more than five percent per occupied room per  
7 night, and shall be imposed solely for the purpose of funding tourism and infrastructure  
8 improvements. The tax authorized in this section shall be in addition to the charge for the  
9 sleeping room and all other taxes imposed by law, and shall be stated separately from all other  
10 charges and taxes.

11 2. No such order or ordinance shall become effective unless the governing body of the  
12 city submits to the voters of the city at a state general, primary, or special election a proposal to  
13 authorize the governing body of the city to impose a tax under this section. If a majority of the  
14 votes cast on the question by the qualified voters voting thereon are in favor of the question, then  
15 the tax shall become effective on the first day of the second calendar quarter following the  
16 calendar quarter in which the election was held. If a majority of the votes cast on the question  
17 by the qualified voters voting thereon are opposed to the question, then the tax shall not become  
18 effective unless and until the question is resubmitted under this section to the qualified voters  
19 of the city and such question is approved by a majority of the qualified voters voting on the  
20 question.

21 3. All revenue generated by the tax shall be collected by the city collector of revenue,  
22 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.  
23 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely  
24 for the designated purposes. Any funds in the special trust fund that are not needed for current  
25 expenditures may be invested by the governing body in accordance with applicable laws relating  
26 to the investment of other city funds. Any interest and moneys earned on such investments shall  
27 be credited to the fund.

28 4. The governing body of any city that has adopted the tax authorized in this section may  
29 submit the question of repeal of the tax to the voters on any date available for elections for the  
30 city. If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall  
31 become effective on December thirty-first of the calendar year in which such repeal was  
32 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
33 are opposed to the repeal, then the tax authorized in this section shall remain effective until the  
34 question is resubmitted under this section to the qualified voters of the city, and the repeal is  
35 approved by a majority of the qualified voters voting on the question.

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

47           6. As used in this section, "transient guests" means a person or persons who occupy a  
48 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

49           **7. The tax authorized under this section shall comply with the provisions of section**  
50 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
51 **exceeds twelve percent.**

94.834. 1. The governing body of any city of the third classification with more than  
2 twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the  
3 governing body of any city of the fourth classification with more than two thousand three  
4 hundred but less than two thousand four hundred inhabitants and located in any county of the  
5 fourth classification with more than thirty-two thousand nine hundred but less than thirty-three  
6 thousand inhabitants, and the governing body of any city of the fourth classification with more  
7 than one thousand six hundred but less than one thousand seven hundred inhabitants and located  
8 in any county of the fourth classification with more than twenty-three thousand seven hundred  
9 but less than twenty-three thousand eight hundred inhabitants may impose a tax on the charges  
10 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a  
11 portion thereof, which shall be not more than five percent per occupied room per night, except  
12 that such tax shall not become effective unless the governing body of the city submits to the  
13 voters of the city at a state general or primary election a proposal to authorize the governing body  
14 of the city to impose a tax pursuant to this section. The tax authorized in this section shall be in  
15 addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds  
16 of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated  
17 separately from all other charges and taxes.

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

20 Shall ..... (insert the name of the city) impose a tax on the charges for all  
21 sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name  
22 of city) at a rate of ..... (insert rate of percent) percent for the sole purpose of promoting  
23 tourism?

24  YES  NO

25

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
27 of the question, then the tax shall become effective on the first day of the second calendar quarter  
28 following the calendar quarter in which the election was held. If a majority of the votes cast on  
29 the question by the qualified voters voting thereon are opposed to the question, then the tax  
30 authorized by this section shall not become effective unless and until the question is resubmitted  
31 pursuant to this section to the qualified voters of the city and such question is approved by a  
32 majority of the qualified voters of the city voting on the question.

33 3. As used in this section, "transient guests" means a person or persons who occupy a  
34 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

35 **4. The tax authorized under this section shall comply with the provisions of section**  
36 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
37 **exceeds twelve percent.**

94.836. 1. The governing body of any city of the fourth classification with more than  
2 six hundred but less than seven hundred inhabitants and located in any county of the second  
3 classification with more than nineteen thousand seven hundred but less than nineteen thousand  
4 eight hundred inhabitants or any city of the fourth classification with more than two thousand  
5 two hundred but less than two thousand three hundred inhabitants and located in any county of  
6 the third classification without a township form of government and with more than twenty  
7 thousand but less than twenty thousand one hundred inhabitants may impose a tax on the charges  
8 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a  
9 portion thereof, which shall be not more than five percent per occupied room per night, except  
10 that such tax shall not become effective unless the governing body of the city submits to the  
11 voters of the city at a state general or primary election a proposal to authorize the governing body  
12 of the city to impose a tax under this section. The tax authorized in this section shall be in  
13 addition to the charge for the sleeping room and all other taxes imposed by law, and shall be  
14 stated separately from all other charges and taxes.

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

17 Shall ..... (insert the name of the city) impose a tax on the charges for all  
18 sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name

19 of city) at a rate of ..... (insert rate of percent) percent for tourism purposes, including  
20 infrastructure improvements?

21  YES  NO

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
24 of the question, then the tax shall become effective on the first day of the second calendar quarter  
25 following the calendar quarter in which the election was held. If a majority of the votes cast on  
26 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
27 not become effective unless and until the question is resubmitted under this section to the  
28 qualified voters of the city and such question is approved by a majority of the qualified voters  
29 of the city voting on the question.

30 3. At least sixty-five percent of the revenue generated by the tax authorized in this  
31 section shall be used by the city solely for tourism purposes, and not more than thirty-five  
32 percent of the revenue generated may be used for infrastructure improvements. All revenue  
33 generated by the tax shall be deposited in a special trust fund and shall be used solely for the  
34 designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall  
35 continue to be used solely for the designated purposes. Any funds in the special trust fund which  
36 are not needed for current expenditures may be invested by the governing body in accordance  
37 with applicable laws relating to the investment of other city funds.

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

41 Shall ..... (insert the name of the city) repeal the sales tax imposed at  
42 a rate of ..... (insert rate of percent) percent for tourism purposes?

43  YES  NO

44

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

51 5. Whenever the governing body of any city that has adopted the sales tax authorized in  
52 this section receives a petition, signed by ten percent of the registered voters of the city voting  
53 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
54 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If

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

61 6. As used in this section, "transient guests" means a person or persons who occupy a  
62 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

63 **7. The tax authorized under this section shall comply with the provisions of section**  
64 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
65 **exceeds twelve percent.**

94.837. 1. The governing body of any city of the fourth classification with more than  
2 two thousand five hundred but fewer than two thousand six hundred inhabitants and located in  
3 any county of the third classification without a township form of government and with more than  
4 ten thousand four hundred but fewer than ten thousand five hundred inhabitants, the governing  
5 body of any special charter city, and the governing body of any city of the fourth classification  
6 with more than one thousand two hundred but fewer than one thousand three hundred inhabitants  
7 and located in any county of the third classification without a township form of government and  
8 with more than four thousand three hundred but fewer than four thousand four hundred  
9 inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests  
10 of hotels or motels situated in the city or a portion thereof, which shall not be more than five  
11 percent per occupied room per night, except that such tax shall not become effective unless the  
12 governing body of the city submits to the voters of the city at a state general or primary election  
13 a proposal to authorize the governing body of the city to impose a tax under this section. The  
14 tax authorized in this section shall be in addition to the charge for the sleeping room and all other  
15 taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the  
16 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

19 Shall ..... (insert the name of the city) impose a tax on the charges for all  
20 sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name  
21 of city) at a rate of ..... (insert rate of percent) percent for the sole purpose of promoting  
22 tourism?

23  YES  NO

24

25 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
26 of the question, then the tax shall become effective on the first day of the second calendar quarter  
27 following the calendar quarter in which the election was held. If a majority of the votes cast on  
28 the question by the qualified voters voting thereon are opposed to the question, then the tax  
29 authorized by this section shall not become effective unless and until the question is resubmitted  
30 under this section to the qualified voters of the city and such question is approved by a majority  
31 of the qualified voters of the city voting on the question.

32 3. As used in this section, "transient guests" means a person or persons who occupy a  
33 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

34 **4. The tax authorized under this section shall comply with the provisions of section**  
35 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
36 **exceeds twelve percent.**

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

2 (1) "Food", all articles commonly used for food or drink, including alcoholic beverages,  
3 the provisions of chapter 311 notwithstanding;

4 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food  
5 at retail;

6 (3) "Municipality", any village or fourth class city with more than two hundred but less  
7 than three hundred inhabitants and located in any county of the third classification with a  
8 township form of government and with more than twelve thousand five hundred but less than  
9 twelve thousand six hundred inhabitants;

10 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or  
11 motel for thirty-one days or less during any calendar quarter.

12 2. The governing body of any municipality may impose, by order or ordinance:

13 (1) A tax, not to exceed six percent per room per night, on the charges for all sleeping  
14 rooms paid by the transient guests of hotels or motels situated in the municipality or a portion  
15 thereof; and

16 (2) A tax, not to exceed two percent, on the gross receipts derived from the retail sales  
17 of food by every person operating a food establishment in the municipality. The taxes shall be  
18 imposed solely for the purpose of funding the construction, maintenance, and operation of capital  
19 improvements. The order or ordinance shall not become effective unless the governing body of  
20 the municipality submits to the voters of the municipality at a state general or primary election  
21 a proposal to authorize the governing body of the municipality to impose taxes under this section.  
22 The taxes authorized in this section shall be in addition to the charge for the sleeping room, the  
23 retail sales of food at a food establishment, and all other taxes imposed by law, and shall be  
24 stated separately from all other charges and taxes.

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

27 Shall ..... (insert the name of the municipality) impose a tax on the charges for  
28 all retail sales of food at a food establishment situated in ..... (name of municipality) at  
29 a rate of ..... (insert rate of percent) percent, and for all sleeping rooms paid by the  
30 transient guests of hotels and motels situated in ..... (name of municipality) at a rate of  
31 ..... (insert rate of percent) percent, solely for the purpose of funding the construction,  
32 maintenance, and operation of capital improvements?

33  YES  NO

34

35 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
36 of the question, then the taxes shall become effective on the first day of the second calendar  
37 quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of  
38 the votes cast on the question by the qualified voters voting thereon are opposed to the question,  
39 then the taxes shall not become effective unless and until the question is resubmitted under this  
40 section to the qualified voters and such question is approved by a majority of the qualified voters  
41 voting on the question.

42 4. Any tax on the retail sales of food imposed under this section shall be administered,  
43 collected, enforced, and operated as required in section 32.087, and any transient guest tax  
44 imposed under this section shall be administered, collected, enforced, and operated by the  
45 municipality imposing the tax. All revenue generated by the tax shall be deposited in a special  
46 trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds  
47 remaining in the special trust fund shall continue to be used solely for the designated purposes.  
48 Any funds in the special trust fund which are not needed for current expenditures may be  
49 invested in the same manner as other funds are invested. Any interest and moneys earned on  
50 such investments shall be credited to the fund.

51 5. Once the initial bonds, if any, have been satisfied, then the governing body of any  
52 municipality that has adopted the taxes authorized in this section may submit the question of  
53 repeal of the taxes to the voters on any date available for elections for the municipality. The  
54 ballot of submission shall be in substantially the following form:

55 Shall ..... (insert the name of the municipality) repeal the taxes imposed at the  
56 rates of ..... (insert rate of percent) and ..... (insert rate of percent) percent  
57 for the purpose of funding the construction, maintenance, and operation of capital  
58 improvements?

59  YES  NO

60

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

67         6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body  
68 of any municipality that has adopted the taxes authorized in this section receives a petition,  
69 signed by ten percent of the registered voters of the municipality voting in the last gubernatorial  
70 election, calling for an election to repeal the taxes imposed under this section, the governing  
71 body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority  
72 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,  
73 that repeal shall become effective on December thirty-first of the calendar year in which such  
74 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting  
75 thereon are opposed to the repeal, then the tax shall remain effective until the question is  
76 resubmitted under this section to the qualified voters and the repeal is approved by a majority of  
77 the qualified voters voting on the question.

78         **7. The taxes authorized under this section shall comply with the provisions of**  
79 **section 67.495 prohibiting political subdivisions from imposing sales taxes whose**  
80 **cumulative rate exceeds twelve percent.**

94.840. 1. The governing body of any city of the fourth classification with more than  
2 thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants may  
3 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
4 situated in the city or a portion thereof, which shall not be more than five percent per occupied  
5 room per night, except that such tax shall not become effective unless the governing body of the  
6 city submits to the voters of the city at a state general, primary, or special election a proposal to  
7 authorize the governing body of the city to impose a tax under this section. The tax authorized  
8 in this section shall be in addition to the charge for the sleeping room and all other taxes imposed  
9 by law, and the proceeds of such tax shall be used by the city for the promotion, operation, and  
10 development of tourism and convention facilities. Such tax shall be stated separately from all  
11 other charges and taxes.

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

14         Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
15 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate

16 of ..... (insert rate of percent) percent for the purpose of the promotion, operation, and  
17 development of tourism and convention facilities?

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
21 of the question, then the tax shall become effective on the first day of the second calendar quarter  
22 following the calendar quarter in which the election was held. If a majority of the votes cast on  
23 the question by the qualified voters voting thereon are opposed to the question, then the tax  
24 authorized by this section shall not become effective unless and until the question is resubmitted  
25 under this section to the qualified voters of the city and such question is approved by a majority  
26 of the qualified voters of the city voting on the question.

27 3. As used in this section, "transient guests" means a person or persons who occupy a  
28 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

29 **4. The tax authorized under this section shall comply with the provisions of section**  
30 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
31 **exceeds twelve percent.**

94.850. 1. Any city, town or village located within a county of the first classification  
2 having a charter form of government and having a population of nine hundred thousand or more  
3 inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth  
4 of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible  
5 personal property or taxable services at retail within the city, town or village, but no such  
6 ordinance shall become effective unless the council or other governing body submits to the  
7 voters of the city, town or village at a city or state general, primary, or special election, a  
8 proposal to authorize the council or other governing body of the city, town or village to impose  
9 such a sales tax. The ballot of submission shall contain, but is not limited to, the following  
10 language:

11 Shall the city of ..... (city's name) impose a sales tax of . . . .  
12 ..... (insert amount)?

13  YES  NO

14

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

17

18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
19 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority  
20 of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the

21 council or other governing body of the city, town or village shall have no power to impose the  
22 tax authorized in this section unless and until the council or other governing body submits  
23 another proposal to authorize the council or other governing body to impose the tax and such  
24 proposal is approved by a majority of the qualified voters voting thereon.

25 **2. The tax authorized under this section shall comply with the provisions of section**  
26 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
27 **exceeds twelve percent.**

94.870. 1. In addition to all other taxes prescribed by law, the governing body of any  
2 municipality of the third classification with a population of at least fifteen thousand but not more  
3 than eighteen thousand inhabitants located within a county with a population of at least  
4 thirty-five thousand but not more than forty-five thousand inhabitants which has a total assessed  
5 valuation of at least two hundred seventy-five million dollars but not more than three hundred  
6 twenty-five million dollars, the governing body of any county with a population of at least twenty  
7 thousand but not more than twenty-five thousand which has a total assessed valuation of at least  
8 one hundred twenty million dollars but not more than one hundred forty million dollars or any  
9 municipality located in such county and the governing body of any county with a population of  
10 at least twenty-eight thousand but not more than thirty-one thousand which has a total assessed  
11 valuation of at least two hundred fifty-five million dollars or any municipality located in such  
12 county and the governing body of any county with a population of at least twenty-five thousand  
13 but not more than thirty thousand which has a total assessed valuation of at least two hundred  
14 million dollars but not more than two hundred five million dollars or any municipality located  
15 in such county, or any city located partially but not wholly within a county of the third  
16 classification with a population of at least thirty-nine thousand inhabitants may impose, by  
17 ordinance or order, a tax on the price paid or charged to any person for rooms or  
18 accommodations paid by transient guests of hotels, motels, condominium units, campgrounds,  
19 and tourist courts situated within the political subdivision, at a rate not to exceed four percent  
20 of such price paid or charged. As used in this section, the term "hotel", "motel", or "tourist  
21 court" means any structure or building, under one management, which contains rooms furnished  
22 for the accommodation or lodging of guests, with or without meals being provided, including bed  
23 and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a  
24 place where sleeping accommodations are sought for pay or compensation to transient guests,  
25 and the term "campground" means real property, other than state-owned property, which contains  
26 parcels for rent to transient guests for pay or compensation, which may include temporary utility  
27 hook-ups for use by the transient guests, and where such transient guests generally use tents,  
28 recreational vehicles or some other form of temporary shelter while on the rented premises.  
29 Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or

30 tourist court for the purposes of this section. As used in this section, the term "transient guest"  
31 means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court  
32 for thirty consecutive days or less.

33 **2. The tax authorized under this section shall comply with the provisions of section**  
34 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
35 **exceeds twelve percent.**

94.890. 1. The governing body of any municipality located in whole or in part within  
2 any county of the first classification having a charter form of government and containing a  
3 population of nine hundred thousand or more is hereby authorized to impose, by ordinance, a  
4 one-half of one percent sales tax on all retail sales which are subject to taxation under the  
5 provisions of sections 144.010 to 144.525 for the purpose of funding capital improvements,  
6 including the operation and maintenance of capital improvements. The tax authorized by this  
7 section shall be in addition to any and all other sales taxes allowed by law. The ordinance shall  
8 become effective after the governing body of the municipality shall submit to the voters of the  
9 municipality, a proposal to authorize the tax and, if such tax is to be used to retire bonds to  
10 authorize such bonds and their retirement by such tax, to authorize the retirement of debt under  
11 previously authorized bonded indebtedness.

12 2. The ballot of submission shall contain, but need not be limited to:

13 (1) If the proposal submitted involves only authorization to impose the tax, the following  
14 language:

15 Shall the municipality of . . . . . (municipality's name) impose a sales tax of  
16 one-half of one percent for the purpose of funding capital improvements which may include the  
17 retirement of debt under previously authorized bonded indebtedness?

18  YES  NO

19

20 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
21 to the question, place an "X" in the box opposite "NO"; or

22 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
23 with revenues from the tax authorized by this section, the following language:

24 Shall the municipality of . . . . . (municipality's name) issue bonds in the  
25 amount of . . . . . (insert amount) to fund capital improvements and impose a sales tax  
26 of one-half of one percent to repay such bonds?

27  YES  NO

28

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

31 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
32 of the proposal, then the ordinance shall be in effect; provided that any proposal submitted under  
33 subdivision (2) of this subsection must be approved by the constitutionally required percentage  
34 of the voters voting thereon. If a majority of the votes cast by the qualified voters voting are  
35 opposed to the proposal, then the governing body of the municipality shall have no power to  
36 issue any bonds or impose the sales tax authorized in this section unless and until the governing  
37 body of the municipality shall again have submitted another such proposal and the proposal is  
38 approved by the requisite majority of the qualified voters voting thereon. However, in no event  
39 shall a proposal pursuant to this section be submitted to the voters sooner than twelve months  
40 from the date of the last proposal submitted pursuant to this section.

41 3. No tax imposed pursuant to this section for the purpose of retiring bonds issued under  
42 this section may be terminated until all of such bonds have been retired.

43 4. Within thirty days of the approval of a capital improvement sales tax pursuant to this  
44 section and section 94.577, the governing body shall choose one of the following options:

45

46 OPTION 1

47

48 Eighty-five percent of the moneys generated within each municipality shall be retained in  
49 subaccount #1 of the trust fund created in subsection 5 of this section and shall be returned to  
50 that municipality as provided in subdivision (1) of subsection 5 of this section. Fifteen percent  
51 of the moneys generated within each municipality shall be retained in subaccount #2 of the trust  
52 fund created in, and allocated as provided in, subdivision (2) of subsection 5 of this section.

53

54 OPTION 2

55

56 One hundred percent of the moneys generated within each municipality shall be retained in  
57 subaccount #2 of the trust fund created in, and allocated as provided in, subdivision (2) of  
58 subsection 5 of this section.

59 5. The moneys shall be retained in two separate subaccounts in the "Municipal Capital  
60 Improvement Sales Tax Fund" which is hereby created in the state treasury. The fund moneys  
61 shall be distributed to each municipality as follows:

62 (1) For municipalities choosing Option 1, eighty-five percent of the taxes collected  
63 within each municipality and retained in subaccount #1 of the trust fund shall be returned to each  
64 municipality;

65 (2) For municipalities choosing Option 2, the moneys retained in subaccount #2 of the  
66 trust fund shall be distributed to each municipality based on the percentage ratio that the

67 population of that municipality bears to the total population of all of the municipalities choosing  
68 Option 2.

69           6. All revenue received by a municipality from the tax authorized under the provisions  
70 of this section shall be deposited monthly in a special trust fund and shall be used solely for  
71 capital improvements, including the operation and maintenance of capital improvements, for so  
72 long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is  
73 terminated by any means, all funds remaining in the special trust fund required by this subsection  
74 shall be used solely for the maintenance of the capital improvements made with revenues raised  
75 by the tax authorized by this section. Any funds in the special trust fund required by this  
76 subsection which are not needed for current expenditures may be invested by the governing body  
77 in accordance with applicable laws relating to the investment of other municipal funds. The  
78 provisions of this subsection shall apply only to taxes authorized by this section which have not  
79 been imposed to retire bonds issued pursuant to this section.

80           7. All revenue received by a municipality which issues bonds under this section and  
81 imposes the tax authorized by this section to retire such bonds shall be deposited in a special  
82 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are  
83 required for the operation and maintenance of capital improvements. Once all of such bonds  
84 have been retired, all funds remaining in the special trust fund required by this subsection shall  
85 be used solely for the maintenance of the capital improvements made with the revenue received  
86 as a result of the issuance of such bonds. Any funds in the special trust fund required by this  
87 subsection which are not needed to meet current obligations under the bonds issued under this  
88 section may be invested by the governing body in accordance with applicable laws relating to  
89 the investment of other municipal funds. The provisions of this subsection shall apply only to  
90 taxes authorized by this section which have been imposed to retire bonds issued under this  
91 section.

92           8. After the effective date of any tax imposed under the provisions of this section, the  
93 director of revenue shall perform all functions incident to the administration, collection,  
94 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
95 94.570, and the director of revenue shall collect in addition to the sales tax for the state of  
96 Missouri the additional tax authorized under the authority of this section. The tax imposed  
97 hereunder and the tax imposed under the sales tax law of the state of Missouri shall be collected  
98 together and reported upon such forms and under such administrative rules and regulations as  
99 may be prescribed by the director of revenue. Except as modified in this section, all provisions  
100 of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

101           9. The director of revenue may authorize the state treasurer to make refunds from the  
102 amounts in the trust fund and credited to any municipality for erroneous payments and

103 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
104 such municipalities. If any municipality abolishes the tax, the municipality shall notify the  
105 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
106 the director of revenue may order retention in the trust fund, for a period of one year, of two  
107 percent of the amount collected after receipt of such notice to cover possible refunds or  
108 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
109 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
110 municipality, the director of revenue shall remit the balance in the account to the municipality  
111 and close the account of that municipality. The director of revenue shall notify each municipality  
112 of each instance of any amount refunded or any check redeemed from receipts due the  
113 municipality.

114         10. Any other provision of this chapter notwithstanding, any municipality in a charter  
115 county, with a population of nine hundred thousand or more which adopted a capital  
116 improvement sales tax before August 28, 1995, shall by ordinance select Option 1 or Option 2  
117 within sixty days of August 28, 1995.

118         **11. The tax authorized under this section shall comply with the provisions of section**  
119 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
120 **exceeds twelve percent.**

94.900. 1. (1) The governing body of the following cities may impose a tax as provided  
2 in this section:

3         (a) Any city of the third classification with more than ten thousand eight hundred but less  
4 than ten thousand nine hundred inhabitants located at least partly within a county of the first  
5 classification with more than one hundred eighty-four thousand but less than one hundred  
6 eighty-eight thousand inhabitants;

7         (b) Any city of the fourth classification with more than four thousand five hundred but  
8 fewer than five thousand inhabitants;

9         (c) Any city of the fourth classification with more than eight thousand nine hundred but  
10 fewer than nine thousand inhabitants;

11         (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
12 thousand inhabitants;

13         (e) Any home rule city with more than seventy-three thousand but fewer than  
14 seventy-five thousand inhabitants;

15         (f) Any city of the fourth classification with more than thirteen thousand five hundred  
16 but fewer than sixteen thousand inhabitants; or

17         (g) Any city of the fourth classification with more than seven thousand but fewer than  
18 eight thousand inhabitants.

19 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby  
20 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one  
21 percent on all retail sales made in such city which are subject to taxation under the provisions  
22 of sections 144.010 to 144.525 for the purpose of improving the public safety for such city,  
23 including but not limited to expenditures on equipment, city employee salaries and benefits, and  
24 facilities for police, fire and emergency medical providers. The tax authorized by this section  
25 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
26 order imposing a sales tax pursuant to the provisions of this section shall be effective unless the  
27 governing body of the city submits to the voters of the city, at a county or state general, primary  
28 or special election, a proposal to authorize the governing body of the city to impose a tax.

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

32 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax of \_\_\_\_\_ (insert  
33 amount) for the purpose of improving the public safety of the city?

34  YES  NO

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

37

38 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
39 of the proposal submitted pursuant to this subsection, then the ordinance or order and any  
40 amendments thereto shall be in effect on the first day of the second calendar quarter after the  
41 director of revenue receives notification of adoption of the local sales tax. If a proposal receives  
42 less than the required majority, then the governing body of the city shall have no power to  
43 impose the sales tax herein authorized unless and until the governing body of the city shall again  
44 have submitted another proposal to authorize the governing body of the city to impose the sales  
45 tax authorized by this section and such proposal is approved by the required majority of the  
46 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section  
47 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant  
48 to this section.

49 3. All revenue received by a city from the tax authorized under the provisions of this  
50 section shall be deposited in a special trust fund and shall be used solely for improving the public  
51 safety for such city for so long as the tax shall remain in effect.

52 4. Once the tax authorized by this section is abolished or is terminated by any means, all  
53 funds remaining in the special trust fund shall be used solely for improving the public safety for  
54 the city. Any funds in such special trust fund which are not needed for current expenditures may

55 be invested by the governing body in accordance with applicable laws relating to the investment  
56 of other city funds.

57         5. All sales taxes collected by the director of the department of revenue under this  
58 section on behalf of any city, less one percent for cost of collection which shall be deposited in  
59 the state's general revenue fund after payment of premiums for surety bonds as provided in  
60 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known  
61 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be  
62 deemed to be state funds and shall not be commingled with any funds of the state. The  
63 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be  
64 transferred and placed to the credit of the general revenue fund. The director of the department  
65 of revenue shall keep accurate records of the amount of money in the trust and which was  
66 collected in each city imposing a sales tax pursuant to this section, and the records shall be open  
67 to the inspection of officers of the city and the public. Not later than the tenth day of each month  
68 the director of the department of revenue shall distribute all moneys deposited in the trust fund  
69 during the preceding month to the city which levied the tax; such funds shall be deposited with  
70 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall  
71 be by an appropriation act to be enacted by the governing body of each such city. Expenditures  
72 may be made from the fund for any functions authorized in the ordinance or order adopted by  
73 the governing body submitting the tax to the voters.

74         6. The director of the department of revenue may make refunds from the amounts in the  
75 trust fund and credited to any city for erroneous payments and overpayments made, and may  
76 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes  
77 the tax, the city shall notify the director of the department of revenue of the action at least ninety  
78 days prior to the effective date of the repeal and the director of the department of revenue may  
79 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
80 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
81 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
82 after the effective date of abolition of the tax in such city, the director of the department of  
83 revenue shall remit the balance in the account to the city and close the account of that city. The  
84 director of the department of revenue shall notify each city of each instance of any amount  
85 refunded or any check redeemed from receipts due the city.

86         7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
87 apply to the tax imposed pursuant to this section.

88         **8. The tax authorized under this section shall comply with the provisions of section**  
89 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
90 **exceeds twelve percent.**

94.902. 1. The governing bodies of the following cities may impose a tax as provided  
 2 in this section:

3 (1) Any city of the third classification with more than twenty-six thousand three hundred  
 4 but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand three hundred but  
 6 fewer than thirty thousand seven hundred inhabitants;

7 (3) Any city of the fourth classification with more than twenty-four thousand eight  
 8 hundred but fewer than twenty-five thousand inhabitants;

9 (4) Any special charter city with more than twenty-nine thousand but fewer than  
 10 thirty-two thousand inhabitants;

11 (5) Any city of the third classification with more than four thousand but fewer than four  
 12 thousand five hundred inhabitants and located in any county of the first classification with more  
 13 than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

14 (6) Any city of the fourth classification with more than nine thousand five hundred but  
 15 fewer than ten thousand eight hundred inhabitants; or

16 (7) Any city of the fourth classification with more than five hundred eighty but fewer than  
 17 six hundred fifty inhabitants.

18 2. The governing body of any city listed in subsection 1 of this section may impose, by  
 19 order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation  
 20 under chapter 144. The tax authorized in this section may be imposed in an amount of up to  
 21 one-half of one percent, and shall be imposed solely for the purpose of improving the public  
 22 safety for such city, including but not limited to expenditures on equipment, city employee  
 23 salaries and benefits, and facilities for police, fire and emergency medical providers. The tax  
 24 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall  
 25 be stated separately from all other charges and taxes. The order or ordinance imposing a sales  
 26 tax under this section shall not become effective unless the governing body of the city submits  
 27 to the voters residing within the city, at a county or state general, primary, or special election, a  
 28 proposal to authorize the governing body of the city to impose a tax under this section.

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

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

33  YES  NO

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

36

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
38 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
39 become effective on the first day of the second calendar quarter after the director of revenue  
40 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal  
41 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become  
42 effective unless the proposal is resubmitted under this section to the qualified voters and such  
43 proposal is approved by a majority of the qualified voters voting on the proposal. However, in  
44 no event shall a proposal under this section be submitted to the voters sooner than twelve months  
45 from the date of the last proposal under this section.

46 4. Any sales tax imposed under this section shall be administered, collected, enforced,  
47 and operated as required in section 32.087. All sales taxes collected by the director of the  
48 department of revenue under this section on behalf of any city, less one percent for cost of  
49 collection which shall be deposited in the state's general revenue fund after payment of  
50 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust  
51 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales  
52 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall  
53 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary  
54 notwithstanding, money in this fund shall not be transferred and placed to the credit of the  
55 general revenue fund. The director shall keep accurate records of the amount of money in the  
56 trust fund and which was collected in each city imposing a sales tax under this section, and the  
57 records shall be open to the inspection of officers of the city and the public. Not later than the  
58 tenth day of each month the director shall distribute all moneys deposited in the trust fund during  
59 the preceding month to the city which levied the tax. Such funds shall be deposited with the city  
60 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by  
61 an appropriation act to be enacted by the governing body of each such city. Expenditures may  
62 be made from the fund for any functions authorized in the ordinance or order adopted by the  
63 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the  
64 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
65 special trust fund which are not needed for current expenditures shall be invested in the same  
66 manner as other funds are invested. Any interest and moneys earned on such investments shall  
67 be credited to the fund.

68 5. The director of the department of revenue may authorize the state treasurer to make  
69 refunds from the amounts in the trust fund and credited to any city for erroneous payments and  
70 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
71 such cities. If any city abolishes the tax, the city shall notify the director of the action at least  
72 ninety days before the effective date of the repeal, and the director may order retention in the

73 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
74 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
75 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date  
76 of abolition of the tax in such city, the director shall remit the balance in the account to the city  
77 and close the account of that city. The director shall notify each city of each instance of any  
78 amount refunded or any check redeemed from receipts due the city.

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

82           Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed at a rate of \_\_\_\_\_  
83 (insert rate of percent) percent for the purpose of improving the public safety of the city?

84            YES            NO

85

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

92           7. Whenever the governing body of any city that has adopted the sales tax authorized in  
93 this section receives a petition, signed by ten percent of the registered voters of the city voting  
94 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
95 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
96 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
97 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
98 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
99 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
100 question is resubmitted under this section to the qualified voters and the repeal is approved by  
101 a majority of the qualified voters voting on the question.

102           8. Any sales tax imposed under this section by a city described under subdivision (6) of  
103 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire.  
104 No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax  
105 pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply  
106 to a sales tax imposed under this section by a city described under subdivision (6) of subsection  
107 1 of this section.

108 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
109 apply to the tax imposed under this section.

110 **10. The tax authorized under this section shall comply with the provisions of section**  
111 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
112 **exceeds twelve percent.**

94.950. 1. As used in this section, "museum" means museums operating or to be built  
2 in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3)  
3 corporation, or an organization that is registered with the United States Internal Revenue Service  
4 as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or  
5 preservation sites.

6 2. The governing body of any home rule city with more than forty-five thousand five  
7 hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any  
8 county of the first classification with more than one hundred four thousand six hundred but fewer  
9 than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance,  
10 a sales tax on all retail sales made within the city which are subject to sales tax under chapter  
11 144. The tax authorized in this section shall not exceed one-half of one percent, and shall be  
12 imposed solely for the purpose of funding the operation, construction, or renovation of historical  
13 locations and museums to promote tourism. The tax authorized in this section shall be in  
14 addition to all other sales taxes imposed by law, and shall be stated separately from all other  
15 charges and taxes. The order or ordinance shall not become effective unless the governing body  
16 of the city submits to the voters residing within the city at a state general, primary, or special  
17 election a proposal to authorize the governing body of the city to impose a tax under this section.

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

20 Shall ..... (insert the name of the city) impose a sales tax at a rate of .....  
21 (insert rate of percent) percent, solely for the purpose of funding the operation, construction, or  
22 renovation of historical locations and museums to promote tourism?

23  YES  NO

24

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

27

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
29 of the question, then the tax shall become effective on the first day of the second calendar quarter  
30 immediately following notification to the department of revenue. If a majority of the votes cast  
31 on the question by the qualified voters voting thereon are opposed to the question, then the tax

32 shall not become effective unless and until the question is resubmitted under this section to the  
33 qualified voters and such question is approved by a majority of the qualified voters voting on the  
34 question.

35 4. All revenue collected under this section by the director of the department of revenue  
36 on behalf of any city, except for one percent for the cost of collection which shall be deposited  
37 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby  
38 created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be  
39 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state  
40 funds, and shall not be commingled with any funds of the state. The director may make refunds  
41 from the amounts in the trust fund and credited to the city for erroneous payments and  
42 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
43 such city. Any funds in the trust fund which are not needed for current expenditures shall be  
44 invested in the same manner as other funds are invested. Any interest and moneys earned on  
45 such investments shall be credited to the fund. Not later than the tenth day of each month, the  
46 director shall distribute all moneys deposited in the trust fund during the preceding month to the  
47 city that levied the sales tax.

48 5. On or after the effective date of the tax, the director of revenue shall be responsible  
49 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
50 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect  
51 the amount required to be reported and remitted, but not to change the requirements of reporting  
52 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,  
53 the governing body of the city may authorize the use of a bracket system similar to that  
54 authorized in section 144.285, and notwithstanding the provisions of that section, this new  
55 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.  
56 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to  
57 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be  
58 recoverable at law in the same manner as the purchase price. For purposes of this section, all  
59 retail sales shall be deemed to be consummated at the place of business of the retailer.

60 6. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
61 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
62 and all exemptions granted to agencies of government, organizations, and persons under sections  
63 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
64 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
65 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
66 requirements of this section, and no additional permit or exemption certificate or retail certificate  
67 shall be required; except that, the director of revenue may prescribe a form of exemption

68 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales  
 69 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the  
 70 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are  
 71 hereby made applicable to violations of this section. If any person is delinquent in the payment  
 72 of the amount required to be paid under this section, or in the event a determination has been  
 73 made against the person for the tax and penalty under this section, the limitation for bringing suit  
 74 for the collection of the delinquent tax and penalties shall be the same as that provided in  
 75 sections 144.010 to 144.525.

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

79 Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of  
 80 ..... (insert rate of percent) percent for the purpose of funding the operation, construction, or  
 81 renovation of historical locations and museums to promote tourism?

82  YES  NO

83

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

86

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

93 8. Whenever the governing body of any city that has adopted the sales tax authorized in  
 94 this section receives a petition, signed by a number of registered voters of the city equal to at  
 95 least two percent of the number of registered voters of the city voting in the last gubernatorial  
 96 election, calling for an election to repeal the sales tax imposed under this section, the governing  
 97 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes  
 98 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal  
 99 shall become effective on December thirty-first of the calendar year in which such repeal was  
 100 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
 101 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until  
 102 the question is resubmitted under this section to the qualified voters and the repeal is approved  
 103 by a majority of the qualified voters voting on the question.

104 9. If the tax is repealed or terminated by any means, all funds remaining in the trust fund  
 105 shall continue to be used solely for the designated purposes, and the city shall notify the director  
 106 of the department of revenue of the action at least thirty days before the effective date of the  
 107 repeal and the director may order retention in the trust fund, for a period of one year, of two  
 108 percent of the amount collected after receipt of such notice to cover possible refunds or  
 109 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
 110 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
 111 city, the director shall remit the balance in the account to the city and close the account of that  
 112 city. The director shall notify each city of each instance of any amount refunded or any check  
 113 redeemed from receipts due the city.

114 **10. The tax authorized under this section shall comply with the provisions of section**  
 115 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 116 **exceeds twelve percent.**

94.1000. 1. The governing body of any city not within a county is hereby authorized to  
 2 impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under  
 3 the provisions of sections 144.010 to 144.525 for the purpose of funding medical care for the  
 4 medically indigent.

5 For the purposes of this section, the term "medically indigent" shall mean those individuals and  
 6 families who do not have employer-sponsored health insurance, coverage under the Medicaid  
 7 or Medicare programs, or income levels, as determined by the city imposing the tax, sufficient  
 8 to purchase adequate health insurance coverage. The tax authorized by this section shall be in  
 9 addition to any and all other sales taxes allowed by law. The ordinance or order shall become  
 10 effective after the governing body of the city shall submit to the voters of that city a proposal to  
 11 authorize the tax.

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

14 Shall the city of . . . . .(name of city) impose a sales tax of . . . . .  
 15 . . . . .(insert amount) for the purpose of funding medical care for the medically indigent?

16  YES  NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 22 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the  
 23 second calendar quarter following its adoption. If a majority of the votes cast by the qualified

24 voters voting are opposed to the proposal, then the governing body of the city shall have no  
25 power to impose the sales tax authorized in this section unless and until the governing body of  
26 the city shall again have submitted another such proposal and the proposal is approved by the  
27 requisite majority of the qualified voters voting thereon. However, in no event shall a proposal  
28 pursuant to this section be submitted to the voters sooner than twelve months from the date of  
29 the last proposal submitted pursuant to this section.

30 3. After the effective date of any tax imposed under the provisions of this section, the  
31 director of revenue shall perform all functions incident to the administration, collection,  
32 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
33 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
34 Missouri the additional tax authorized under the authority of this section. The tax imposed  
35 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall  
36 be collected together and reported upon such forms and under such administrative rules and  
37 regulations as may be prescribed by the director of revenue. Except as modified in this section,  
38 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

39 4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of  
40 one percent, three-eighths of one percent, one-half of one percent, five-eighths of one percent,  
41 three-fourths of one percent, seven-eighths of one percent, or one percent of the receipts from  
42 the sale at retail of all tangible personal property and taxable services at retail within any city  
43 adopting such tax, if such property and services are subject to taxation by the state of Missouri  
44 under the provisions of sections 144.010 to 144.525.

45 5. All revenue generated from the tax authorized under the provisions of this section  
46 shall be deposited into the "Medical Indigence Sales Tax Fund", which is hereby created in the  
47 state treasury. The fund moneys shall be distributed to the city from which the revenue was  
48 generated for the sole purpose of funding medical care for the medically indigent, as that term  
49 is defined in this section. Once the tax authorized by this section is abolished or terminated by  
50 any means, all funds remaining in the fund shall be used solely for that purpose.

51 **6. The tax authorized under this section shall comply with the provisions of section**  
52 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
53 **exceeds twelve percent.**

94.1008. 1. The governing body of any third class city with a population of at least  
2 seventeen thousand which is located in a county of the third classification without a township  
3 form of government and with a population of at least twenty-four thousand four hundred but not  
4 in excess of twenty-five thousand may impose, by ordinance or order, an economic development  
5 sales tax on all retail sales which are subject to taxation pursuant to the provisions of sections  
6 144.010 to 144.525 for the purpose of funding economic development. For the purposes of this

7 section, the term "economic development" shall mean funding any economic development  
8 project approved by the voters, including a transportation corporation, as defined in sections  
9 238.300 to 238.367. The tax authorized by this section shall be in addition to any and all other  
10 sales taxes allowed by law. The ordinance or order shall become effective after the governing  
11 body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

14 Shall the city of . . . . . (name of city) impose a sales tax of . . . . . (insert rate)  
15 for the purpose of funding economic development in order to fund a . . . . . (description of  
16 economic development project to be approved); provided that, the sales tax shall terminate upon  
17 the payment of all bonds issued to complete the . . . . . (description of economic  
18 development project to be approved)? There is no guarantee of any state funding.

19  YES  NO

20

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

23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
25 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the  
26 second calendar quarter following its adoption or a later date if authorized by the governing  
27 body. If the governing body has not authorized the initial collection of the tax pursuant to such  
28 ordinance or order within three years after the date of the passage of the proposal, authorization  
29 for the governing body to impose such tax shall expire. If a majority of the votes cast by the  
30 qualified voters voting are opposed to the proposal, then the governing body of the city shall  
31 have no power to impose the sales tax authorized in this section unless and until the governing  
32 body of the city shall again have submitted another such proposal and the proposal is approved  
33 by the requisite majority of the qualified voters voting thereon. However, in no event shall a  
34 proposal pursuant to this section be submitted to the voters sooner than twelve months from the  
35 date of the last proposal submitted pursuant to this section.

36 3. After the effective date of any tax imposed pursuant to the provisions of this section,  
37 the director of revenue shall perform all functions incident to the administration, collection,  
38 enforcement and operation of the tax in the same manner as provided in sections 94.500 to  
39 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
40 Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed  
41 pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri  
42 shall be collected together and reported upon such forms and pursuant to such administrative

43 rules and regulations as may be prescribed by the director of revenue. Except as modified in this  
44 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to  
45 this section.

46 4. The economic development sales tax may be approved at a rate of one-quarter of one  
47 percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from  
48 the sale at retail of all tangible personal property and taxable services at retail within any city  
49 adopting such tax, if such property and services are subject to taxation by the state of Missouri  
50 pursuant to the provisions of sections 144.010 to 144.525.

51 5. All revenue generated from the tax authorized pursuant to the provisions of this  
52 section, less one percent for the cost of collection which shall be deposited in the general revenue  
53 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is  
54 hereby created in the state treasury. The fund moneys shall be distributed to the city from which  
55 the revenue was generated for the sole purpose of funding economic development, as that term  
56 is defined in this section. The tax authorized by this section shall terminate as approved by the  
57 voters.

58 **6. The tax authorized under this section shall comply with the provisions of section**  
59 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
60 **exceeds twelve percent.**

94.1010. 1. The governing body of any city which has a population of at least thirty-five  
2 thousand and is located in a county with a population of at least sixty-three thousand but not in  
3 excess of eighty thousand may impose, by ordinance or order, an economic development sales  
4 tax on all retail sales which are subject to taxation pursuant to the provisions of sections 144.010  
5 to 144.525 for the purpose of funding economic development. For the purposes of this section,  
6 the term "economic development" shall mean the funding of the construction and debt financing  
7 of a civic and convention center, as determined by the city imposing the tax. The tax authorized  
8 by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance  
9 or order shall become effective after the governing body of the city shall submit to the voters of  
10 that city a proposal to authorize the tax.

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

13 Shall the city of . . . . . (name of city) impose a sales tax of . . . . . (insert rate)  
14 for the purpose of funding economic development in order to construct a convention center?

15 There is no guarantee of any state funding.

16  YES  NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the  
23 second calendar quarter following its adoption or a later date if authorized by the governing  
24 body. If the governing body has not authorized the initial collection of the tax pursuant to such  
25 ordinance or order within three years after the date of the passage of the proposal, authorization  
26 for the governing body to impose such tax shall expire. If a majority of the votes cast by the  
27 qualified voters voting are opposed to the proposal, then the governing body of the city shall  
28 have no power to impose the sales tax authorized in this section unless and until the governing  
29 body of the city shall again have submitted another such proposal and the proposal is approved  
30 by the requisite majority of the qualified voters voting thereon. However, in no event shall a  
31 proposal pursuant to this section be submitted to the voters sooner than twelve months from the  
32 date of the last proposal submitted pursuant to this section.

33         3. After the effective date of any tax imposed pursuant to the provisions of this section,  
34 the director of revenue shall perform all functions incident to the administration, collection,  
35 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
36 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
37 Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed  
38 pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri  
39 shall be collected together and reported upon such forms and pursuant to such administrative  
40 rules and regulations as may be prescribed by the director of revenue. Except as modified in this  
41 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to  
42 this section.

43         4. The economic development sales tax may be approved at a rate of one-eighth of one  
44 percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent,  
45 three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible  
46 personal property and taxable services at retail within any city adopting such tax, if such property  
47 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections  
48 144.010 to 144.525.

49         5. All revenue generated from the tax authorized pursuant to the provisions of this  
50 section, less one percent for the cost of collection which shall be deposited in the general revenue  
51 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is  
52 hereby created in the state treasury. The fund moneys shall be distributed to the city from which  
53 the revenue was generated for the sole purpose of funding economic development, as that term

54 is defined in this section. The tax authorized by this section is abolished or terminated when the  
55 original indebtedness for the civic and convention center is fully paid.

56 **6. The tax authorized under this section shall comply with the provisions of section**  
57 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
58 **exceeds twelve percent.**

94.1011. 1. The governing body of any city of the third classification with more than  
2 three thousand five hundred but fewer than three thousand six hundred inhabitants may impose,  
3 by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of  
4 hotels or motels situated in the city or a portion thereof. The tax shall be not more than three  
5 percent per occupied room per night, and shall be imposed solely for the purpose of funding the  
6 construction, maintenance, and repair of a multipurpose conference and convention center. The  
7 tax authorized in this section shall be in addition to the charge for the sleeping room and all other  
8 taxes imposed by law, and shall be stated separately from all other charges and taxes.

9 2. No such order or ordinance shall become effective unless the governing body of the  
10 city submits to the voters of the city at a state general, primary, or special election a proposal to  
11 authorize the governing body of the city to impose a tax under this section. If a majority of the  
12 votes cast on the question by the qualified voters voting thereon are in favor of the question, then  
13 the tax shall become effective on the first day of the second calendar quarter following the  
14 calendar quarter in which the election was held. If a majority of the votes cast on the question  
15 by the qualified voters voting thereon are opposed to the question, then the tax shall not become  
16 effective unless and until the question is resubmitted under this section to the qualified voters  
17 of the city and such question is approved by a majority of the qualified voters voting on the  
18 question.

19 3. All revenue generated by the tax shall be collected by the city collector of revenue,  
20 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.  
21 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely  
22 for the designated purposes. Any funds in the special trust fund that are not needed for current  
23 expenditures may be invested by the governing body in accordance with applicable laws relating  
24 to the investment of other city funds. Any interest and moneys earned on such investments shall  
25 be credited to the fund.

26 4. The governing body of any city that has adopted the tax authorized in this section may  
27 submit the question of repeal of the tax to the voters on any date available for elections for the  
28 city. If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall  
29 become effective on December thirty-first of the calendar year in which such repeal was  
30 approved. If a majority of the votes cast on the question by the qualified voters voting thereon  
31 are opposed to the repeal, then the tax authorized in this section shall remain effective until the

32 question is resubmitted under this section to the qualified voters of the city, and the repeal is  
33 approved by a majority of the qualified voters voting on the question.

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

45 6. As used in this section, "transient guests" means a person or persons who occupy a  
46 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

47 **7. The tax authorized under this section shall comply with the provisions of section**  
48 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
49 **exceeds twelve percent.**

94.1012. 1. The governing body of any city of the third classification with more than  
2 sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may  
3 impose, by ordinance or order, an economic development sales tax on all retail sales which are  
4 subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of  
5 funding economic development. For the purposes of this section, the term "economic  
6 development" shall mean funding any economic development project approved by the voters,  
7 including a transportation corporation, as defined in sections 238.300 to 238.367. The tax  
8 authorized by this section shall be in addition to any and all other sales taxes allowed by law.  
9 The ordinance or order shall become effective after the governing body of the city shall submit  
10 to the voters of that city a proposal to authorize the tax.

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

13 Shall the city of ..... (name of city) impose a sales tax of ..... (insert rate) for the  
14 purpose of funding economic development in order to fund a ..... (description of economic  
15 development project to be approved); provided that, the sales tax shall terminate upon the  
16 payment of all bonds issued to complete the ..... (description of economic development project  
17 to be approved)? There is no guarantee of any state funding.

18  YES  NO

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

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
23 of the proposal, then the ordinance or order shall be in effect beginning the first day of the second  
24 calendar quarter following its adoption or a later date if authorized by the governing body. If the  
25 governing body has not authorized the initial collection of the tax pursuant to such ordinance or  
26 order within three years after the date of the passage of the proposal, authorization for the  
27 governing body to impose such tax shall expire. If a majority of the votes cast by the qualified  
28 voters voting are opposed to the proposal, then the governing body of the city shall have no  
29 power to impose the sales tax authorized in this section unless and until the governing body of  
30 the city shall again have submitted another such proposal and the proposal is approved by the  
31 requisite majority of the qualified voters voting thereon. However, in no event shall a proposal  
32 pursuant to this section be submitted to the voters sooner than twelve months from the date of  
33 the last proposal submitted pursuant to this section.

34 3. After the effective date of any tax imposed pursuant to the provisions of this section,  
35 the director of revenue shall perform all functions incident to the administration, collection,  
36 enforcement and operation of the tax in the same manner as provided in sections 94.500 to  
37 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
38 Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed  
39 pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri  
40 shall be collected together and reported upon such forms and pursuant to such administrative  
41 rules and regulations as may be prescribed by the director of revenue. Except as modified in this  
42 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to  
43 this section.

44 4. The economic development sales tax may be approved at a rate of one-half of one  
45 percent of the receipts from the sale at retail of all tangible personal property and taxable services  
46 at retail within any city adopting such tax, if such property and services are subject to taxation  
47 by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525.

48 5. All revenue generated from the tax authorized pursuant to the provisions of this  
49 section, less one percent for the cost of collection which shall be deposited in the general revenue  
50 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is  
51 hereby created in the state treasury. The fund moneys shall be distributed to the city from which  
52 the revenue was generated for the sole purpose of funding economic development, as that term  
53 is defined in this section. The tax authorized by this section shall terminate as approved by the  
54 voters.

55           **6. The tax authorized under this section shall comply with the provisions of section**  
 56 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 57 **exceeds twelve percent.**

          94.1013. 1. The governing body of any city of the fourth classification with more than  
 2 seven hundred but fewer than eight hundred inhabitants and located in any county of the third  
 3 classification without a township form of government and with more than twelve thousand but  
 4 fewer than fourteen thousand inhabitants may impose a tax on the charges for all sleeping rooms  
 5 paid by the transient guests of hotels or motels situated in the city or a portion thereof, which  
 6 shall not be more than five percent per occupied room per night, except that such tax shall not  
 7 become effective unless the governing body of the city submits to the voters of the city at a state  
 8 general or primary election a proposal to authorize the governing body of the city to impose a  
 9 tax under this section. The tax authorized in this section shall be in addition to the charge for  
 10 the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used  
 11 by the city for the promotion of tourism, growth of the region, and economic development. Such  
 12 tax shall be stated separately from all other charges and taxes.

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

15           Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
 16 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate  
 17 of ..... (insert rate of percent) percent for the promotion of the city, growth of the region, and  
 18 economic development?

19            YES    NO

20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 22 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 23 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 24 the question by the qualified voters voting thereon are opposed to the question, then the tax  
 25 authorized by this section shall not become effective unless and until the question is resubmitted  
 26 under this section to the qualified voters of the city and such question is approved by a majority  
 27 of the qualified voters of the city voting on the question.

28           3. As used in this section, "transient guests" means persons who occupy a room or rooms  
 29 in a hotel or motel for thirty-one days or less during any calendar quarter.

30           **4. The tax authorized under this section shall comply with the provisions of section**  
 31 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 32 **exceeds twelve percent.**

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