

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 108, Page 1, Section A, Line 3, by inserting after said section and line the following:

3
4 "32.310. 1. The department of revenue shall create and maintain a mapping feature on its
5 official public website that displays sales and use tax information of political subdivisions of this
6 state that have taxing authority, including the current tax rate for each sales and use tax imposed and
7 collected. Such display shall have the option to showcase the borders and jurisdiction of the
8 following political subdivisions on a map of the state to the extent that such political subdivisions
9 collect sales or use tax:

- 10 (1) Ambulance districts;
11 (2) Community improvement districts;
12 (3) Fire protection districts;
13 (4) Levee districts;
14 (5) Library districts;
15 (6) Neighborhood improvement districts;
16 (7) Port authority districts;
17 (8) Tax increment financing districts;
18 (9) Transportation development districts;
19 (10) School districts; or
20 (11) Any other political subdivision that imposes a sales or use tax within its borders and
21 jurisdiction.

22 2. The mapping feature shall also have the option to superimpose state house of
23 representative districts and state senate districts over the political subdivisions.

24 3. A political subdivision collecting sales or use tax listed in subsection 1 of this section
25 shall provide to the department of revenue mapping and geographic data pertaining to the political
26 subdivision's borders and jurisdictions. The political subdivision shall certify the accuracy of the
27 data by affidavit and shall provide the data in a format specified by the department of revenue. Such
28 data shall be sent to the department of revenue by April 1, 2019, and shall be updated and sent to the
29 department if a change in the political subdivision's borders or jurisdiction occurs thereafter.

30 4. The department of revenue may contract with another entity to build and maintain the
31 mapping feature.

32 5. By July 1, 2019, the department shall implement the mapping feature using the data
33 provided to it under subsection 3 of this section.

34 32.350. Notwithstanding any provision of law to the contrary, no county, municipality, other
35 political subdivision, or special taxing district shall increase any sales or use tax to a rate that is
36 greater than one and one-half percent above the rate of such tax on the effective date of this section,

Action Taken _____ Date _____

and no county, municipality, other political subdivision, or special taxing district shall increase any sales or use tax unless approved by the voters in a general election.

67.392. 1. The governing body of any county of the first classification with a population of at least one hundred fifty thousand but not more than one hundred seventy thousand inhabitants may impose by order a one-fourth cent sales tax on all retail sales made in such county which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the county of (County's name) impose a countywide sales tax of (Insert amount) for a period not to exceed (Insert number) years for the purpose of investigating and prosecuting drug-related offenses?

☐ YES ☐ NO

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

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

3. All revenue received by a county from the tax authorized under ~~[the provisions of]~~ sections 67.392 to 67.395 shall be deposited in a special trust fund and shall be used by the office of the prosecuting attorney solely for the investigation and prosecution of drug-related offenses for so long as the tax shall remain in effect. The prosecuting attorney may contract to distribute a portion of the special trust fund moneys to any not-for-profit community crime prevention organization for the purpose of preventing drug-related offenses, if such organization has been in existence for the purpose of community crime prevention for a period of not less than five years. Once the tax authorized ~~[by]~~ under sections 67.392 to 67.395 is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for activities initiated with revenues raised by the tax authorized ~~[by]~~ under sections 67.392 to 67.395. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

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

5. The tax authorized under sections 67.392 to 67.395 shall comply with the provisions of section 67.495.

67.495. Notwithstanding any provision of law to the contrary, any political subdivision imposing a sales tax increase that requires voter approval shall place the following language on every ballot of submission for the proposed increase:

(1) A statement of the highest cumulative sales tax rate within the political subdivision if the

1 sales tax increase is enacted;

2 (2) A statement of the lowest cumulative sales tax rate within the political subdivision if the
 3 increase is enacted; and

4 (3) A statement of the average cumulative sales tax rate within the political subdivision if
 5 the increase is enacted. The average cumulative sales tax rate shall be calculated by adding together
 6 the cumulative sales tax rates of every distinct taxing district within the political subdivision, and
 7 dividing that sum by the total number of distinct taxing districts within the political subdivision.

8 67.505. 1. Any county may, by a majority vote of its governing body, impose a county sales
 9 tax, in conjunction with a property tax reduction for each year in which the sales tax is imposed, for
 10 the benefit of such county in accordance with the provisions of sections 67.500 to 67.545; provided,
 11 however, that no ordinance or order enacted pursuant to the authority granted ~~[by]~~ under ~~[the~~
 12 ~~provisions of]~~ sections 67.500 to 67.545 shall be effective unless the governing body of the county
 13 submits to the voters of the county, at a county or state general, primary or special election, a
 14 proposal to authorize the governing body of the county to impose a tax and reduce property taxes
 15 under ~~[the provisions of]~~ sections 67.500 to 67.545.

16 2. The ballot of submission shall contain, but need not be limited to, the following language:
 17 Shall the county of _____ (county's name) impose a countywide sales tax of _____ (insert
 18 amount) and reduce its total property tax levy annually by _____ (insert amount) percent of the
 19 total amount of sales tax revenue collected in the same tax year?

20 ☐ YES ☐ NO

21 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
 22 opposed 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 of
 25 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
 26 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 27 governing body of the county shall have no power to impose the sales tax and reduce the property
 28 tax as herein authorized unless and until the governing body of the county shall again have
 29 submitted another proposal to authorize the governing body of the county to impose the sales tax
 30 and reduce the property tax under ~~[the provisions of]~~ sections 67.500 to 67.545 and such proposal is
 31 approved by a majority of the qualified voters voting thereon.

32 3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of one
 33 percent or one-half of one percent on the receipts from the sale at retail of all tangible personal
 34 property or taxable services at retail within any county adopting such tax, if such property and
 35 services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to~~
 36 ~~144.525]~~ chapter 144. Each year in which a sales tax is imposed under ~~[the provisions of]~~ sections
 37 67.500 to 67.545, the county shall, after determining its budget, excluding funds required to be set
 38 aside and placed to the credit of special road districts, within the limits set by the constitution and
 39 laws of this state for the following calendar year and the total property tax levy needed to raise the
 40 revenues required by such budget, reduce that total property tax levy in an amount sufficient to
 41 decrease the total property taxes it will collect by an amount equal to one of the following:

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

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

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

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

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

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

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

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

5. The tax authorized under this section shall comply with the provisions of section 67.495.

67.547. 1. In addition to the tax authorized ~~[by]~~ under section 67.505, any county as defined ~~[in]~~ under section 67.750 may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

2. The ballot of submission shall contain, but need not be limited to the following language:
Shall the county of _____ (county's name) impose a countywide sales tax of _____ (insert rate) percent for the purpose of _____ (insert 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".

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

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax if such property and services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144. In any city not within a county or any county described in subsection 5 of this section, no sales tax for the purpose of funding zoological activities and zoological facilities as those terms are defined ~~[in]~~ under section 184.500 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and collected before August 28,

1 2017. Beginning August 28, 2017, no county shall submit to the voters any proposal that results in a
 2 combined rate of sales taxes adopted under this section in excess of one percent.

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

5 5. In any first class county having a charter form of government and having a population of
 6 nine hundred thousand or more, the proceeds of the sales tax authorized ~~[by]~~ under this section shall
 7 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed
 8 to the county and the remaining five-eighths shall be distributed to the cities, towns and villages and
 9 the unincorporated area of the county on the ratio that the population of each bears to the total
 10 population of the county. Three-eighths of the tax rate adopted by such a county shall be included in
 11 the calculation of the county's one percent combined tax rate ceiling provided in subsection 3 of this
 12 section. The population of each city, town or village and the unincorporated area of the county and
 13 the total population of the county shall be determined on the basis of the most recent federal
 14 decennial census. The provisions of this subsection shall not apply if the revenue collected is used
 15 to support zoological activities of the zoological subdistrict as defined under section 184.352.

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

20 7. In any county of the second classification with more than nineteen thousand seven
 21 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax
 22 authorized ~~[by]~~ under this section shall be distributed so that an amount equal to three-fourths of the
 23 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be
 24 distributed equally among the incorporated cities, towns, and villages of the county. Upon request
 25 from any city, town, or village within the county, the county shall make available for inspection the
 26 distribution report provided to the county by the department of revenue. Any expenses incurred by
 27 the county in supplying such report to a city, town, or village shall be paid by such city, town, or
 28 village.

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

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

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

the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

12. The tax authorized under this section shall comply with the provisions of section 67.495.

67.583. 1. The governing body of any county of the second class with a population of more than forty thousand but less than sixty thousand and which contains institutions operated by the department of corrections and by the department of mental health is hereby authorized to impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in such county which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

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

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

☐ YES ☐ NO

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

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

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

4. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Employee Benefit Sales Tax Trust Fund". The moneys in the county employee benefit sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the

1 county which levied the tax. Such funds shall be deposited with the county treasurer of each such
 2 county, and all expenditures of funds arising from the county employee benefit sales tax trust fund
 3 shall be for the provision of retirement benefits or health care benefits for employees of the county
 4 and their dependents and for no other purpose.

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

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

18 7. The tax authorized under this section shall comply with the provisions of section 67.495.

19 67.584. 1. The governing body of any county of the first classification with more than one
 20 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
 21 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to
 22 one-half percent on all retail sales made in such county which are subject to taxation ~~[pursuant to~~
 23 ~~sections 144.010 to 144.525]~~ under chapter 144 for the purpose of providing law enforcement
 24 services for such county. The tax authorized ~~[by]~~ under this section shall be in addition to any and
 25 all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant~~
 26 ~~to]~~ under this section shall be effective unless the governing body of the county submits to the
 27 voters of the county, at a county or state general, primary, or special election, a proposal to authorize
 28 the governing body of the county to impose a tax.

29 2. If the proposal submitted involves only authorization to impose the tax authorized ~~[by]~~
 30 under this section, the ballot of submission shall contain, but need not be limited to, the following
 31 language:

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

34 ☐ YES ☐ NO

35
 36 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 37 the question, place an "X" in the box opposite "NO".

38
 39 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 40 the proposal submitted ~~[pursuant to]~~ under this subsection, then the ordinance or order and any
 41 amendments thereto shall be in effect on the first day of the second quarter immediately following
 42 the election approving the proposal. If a proposal receives less than the required majority, then the
 43 governing body of the county shall have no power to impose the sales tax herein authorized unless
 44 and until the governing body of the county shall again have submitted another proposal to authorize
 45 the governing body of the county to impose the sales tax authorized ~~[by]~~ under this section and such
 46 proposal is approved by the required majority of the qualified voters voting thereon. However, in no
 47 event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve
 48 months from the date of the last proposal ~~[pursuant to]~~ under this section.

49 3. Twenty-five percent of the revenue received by a county treasurer from the tax authorized

1 ~~[pursuant to]~~ under this section shall be deposited in a special trust fund and shall be used solely by
 2 a prosecuting attorney's office for such county for so long as the tax shall remain in effect. The
 3 remainder of revenue shall be deposited in the county law enforcement sales tax trust fund
 4 established ~~[pursuant to]~~ under section 67.582 of the county levying the tax ~~[pursuant to]~~ under this
 5 section. The revenue derived from the tax imposed ~~[pursuant to]~~ under this section shall be used for
 6 public law enforcement services only. No revenue derived from the tax imposed ~~[pursuant to]~~ under
 7 this section shall be used for any private contractor providing law enforcement services or for any
 8 private jail.

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

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

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

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

44 8. The tax authorized under this section shall comply with the provisions of section 67.495.
 45 67.585. 1. The governing body of any county of the first classification with more than two
 46 hundred thousand but fewer than two hundred sixty thousand inhabitants, through the creation of a
 47 recreational and community center district which shall include only the area encompassed by the
 48 portion of a school district located within that county having an average daily attendance for the
 49 2012-13 school year between eleven thousand and twelve thousand students and any public park

located wholly or partially within that portion of the school district, upon voter approval as outlined ~~[in]~~ under subsections 2 and 3 of this section, shall impose, by order or ordinance, a sales tax on all retail sales made within the recreational and community center district which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ under this section shall not exceed one-half of one percent and shall be imposed for the purpose of funding the construction, maintenance, and operation of and the purchase of equipment for community centers and other purposes of recreation and wellness as determined by the board which is established ~~[in]~~ under subsection 8 of this section. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes.

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

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

(3) If the governing body of a special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with more than four hundred thousand inhabitants and located in more than one county, jointly request, the governing body of the county shall submit to the voters of the county within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section.

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

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

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

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

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

5. All revenue collected under this section by the director of ~~[the department of]~~ revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known

as the "Recreational and Community Center District Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such county.

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

(1) The board authorized ~~[in]~~ under subsection 8 of this section requests such; or

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

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

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

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

(1) Four members appointed by the mayor of a home rule city with more than four hundred thousand inhabitants and located in more than one county, with two of the first members appointed for a two-year term and the other two members appointed for a four-year term. Thereafter, each appointment shall be for a four-year term;

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

A board member may be removed by the mayor who appointed him or her, at any time during his or her term, for reasons of excessive absence at regularly scheduled board meetings. The mayor shall

1 appoint a replacement member to serve for the remainder of the current term. No member may
2 serve more than two full terms. A partial term shall not be considered a term.

3 9. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

18 Shall (insert the name of the political subdivision) impose a sales
19 tax at a rate of (insert rate of percent) percent, solely for the purpose of funding
20 improvements to transportation infrastructure?

21 ☐ YES ☐ NO
22

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

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

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

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

with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in ~~[sections 144.010 to 144.525,]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~[in]~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to 144.525]~~ under chapter 144.

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

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

☐ YES ☐ NO

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

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

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

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

1 redeemed from receipts due the county.

2 8. The tax authorized under this section shall comply with the provisions of section 67.495.

3 67.590. 1. The governing body of any second class county which has a population of at
4 least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand
5 inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent
6 sales tax on all retail sales made in such county which are subject to taxation under ~~[the provisions~~
7 ~~of sections 144.010 to 144.525]~~ chapter 144. The tax authorized ~~[by]~~ under this section shall be in
8 addition to any and all other sales taxes allowed by law, provided, however, that no ordinance
9 imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing
10 body of the county submits to the voters of the county, at a county or state general, primary or
11 special election, a proposal to authorize the governing body of the county to impose a tax.

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

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

19 ☐ YES

☐ NO

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

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
25 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
26 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
27 governing body of the county shall have no power to impose the sales tax herein authorized unless
28 and until the governing body of the county shall again have submitted another proposal to authorize
29 the governing body of the county to impose the sales tax authorized ~~[by]~~ under sections 67.590 to
30 67.594, and such proposal is approved by a majority of the qualified voters voting thereon.
31 However, in no event shall a proposal ~~[pursuant to]~~ under sections 67.590 to 67.594 be submitted to
32 the voters sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ under sections
33 67.590 to 67.594.

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

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

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

6. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

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

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax authorized ~~[by]~~ under sections 67.671 to 67.685, unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the tax, and such proposal is approved by a majority of the qualified voters voting thereon.

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

4. The governing body of any third class county which adjoins the Mississippi River and which also adjoins one or more first class counties without a charter form of government and which has a population of not more than sixteen thousand inhabitants according to the 1980 decennial census may, by a majority vote, impose:

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

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

(3) Or both.

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

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

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

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to

1 impose the tax unless and until the governing body of the county shall again have submitted another
 2 proposal to authorize the governing body of the county to impose the tax, and such proposal is
 3 approved by a majority of the qualified voters voting thereon. The tourism tax may be imposed at a
 4 rate of not more than two percent on the receipts from the sale or rental at retail of certain tangible
 5 personal property or taxable services as provided in this subsection within that part of the county for
 6 which such tax has been adopted.

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

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

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

25 9. The tax authorized under this section shall comply with the provisions of section 67.495.

26 67.700. 1. Any county, as defined ~~in~~ under section 67.724, may, by ordinance or order,
 27 impose a sales tax on all retail sales made in such county which are subject to taxation under ~~the~~
 28 ~~provisions of sections 144.010 to 144.525]~~ chapter 144 for any capital improvement purpose
 29 designated by the county in its ballot of submission to its voters; provided, however, that no
 30 ordinance or order enacted ~~pursuant to the authority granted by~~ under sections 67.700 to 67.727
 31 shall be effective unless the governing body of the county submits to the voters of the county, at a
 32 county or state general, primary, or special election, a proposal to authorize the governing body of
 33 the county to impose a tax under ~~the provisions of~~ sections 67.700 to 67.727. The tax authorized
 34 ~~by~~ under this section shall be in addition to any and all other sales taxes allowed by law.

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

36 Shall the county of (~~county's name~~ insert name of county) impose a
 37 countywide sales tax at the rate of (insert amount) for a period of (insert
 38 number) years from the date on which such tax is first imposed for the purpose of
 39 (insert capital improvement purpose)?

40 ☐ YES ☐ NO

41
 42 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 43 the question, place an "X" in the box opposite "NO".

44
 45 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 46 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
 47 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 48 governing body of the county shall have no power to impose the sales tax authorized ~~by~~ under
 49 sections 67.700 to 67.727 unless and until the governing body of the county shall again have

submitted another proposal to authorize it to impose the sales tax under ~~[the provisions of]~~ sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters voting thereon.

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

4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the county adopting such tax, if such property and services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144.

5. In addition to the rates provided ~~[in]~~ under subsection 4 of this section, any county of the first class without a charter form of government which adjoins a county of the first class containing part of a city containing more than three hundred fifty thousand inhabitants and which also adjoins a county of the third class having a township form of government shall also be authorized to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales tax at a rate of one-fourth of one percent in conjunction with a reduction in its property tax levy or levies for general revenues or for funding the maintenance of roads and bridges, or both, for each year in which the sales tax is imposed. Such reduction shall be in an amount sufficient to decrease the property taxes it will collect by not less than fifty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied. If in the immediately preceding year a county actually collected less sales tax revenue than was projected for purposes of reducing its property tax levy or levies, the county shall adjust its property tax levy or levies for the current year to reflect such decrease. Any such county seeking voter approval of the sales tax alternative authorized ~~[in]~~ under this subsection shall include in the ballot of submission authorized ~~[in]~~ under subsection 2 of this section language clearly stating the appropriate percentage of the sales tax revenue shall be used for property tax reduction as provided herein. For purposes of this subsection, the term "sales tax revenue collected" shall have the meaning provided ~~[in]~~ under section 67.500.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

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

2. Notwithstanding the provisions of section 67.712 as to the disposition of any other sales tax imposed under ~~[the provisions of]~~ sections 67.700 to 67.727, all sales taxes collected by the director of revenue from the tax authorized ~~[by]~~ under this section on behalf of any county, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Storm Water and Public Works Sales Tax Trust Fund". The moneys in the county storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled

1 with any funds of the state. The director of revenue shall keep accurate records of the amount of
 2 money in the trust fund which was collected in each county imposing a sales tax under this section
 3 and the records shall be open to the inspection of officers of the county and the public. Not later
 4 than the tenth day of each month the director of revenue shall distribute all moneys deposited in the
 5 county storm water and public works sales tax trust fund during the preceding month to the county
 6 which levied the tax, and the municipalities which are located wholly or partially within such county
 7 as follows:

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

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

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

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

30 4. The tax authorized under this section shall comply with the provisions of section 67.495.

31 67.745. 1. Any county of the third classification without a township form of government
 32 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
 33 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational
 34 projects and programs, but the sales tax authorized ~~[by]~~ under this section shall not become effective
 35 unless the governing body of such county submits to the qualified voters of the county a proposal to
 36 authorize the county to impose the sales tax.

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

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

41 ☐ YES ☐ NO

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

48 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail
 49 sale of all tangible personal property or taxable service within the county, if such property and

1 services are subject to taxation by the state of Missouri under [~~sections 144.010 to 144.525~~] chapter
2 144.

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

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

28 7. The tax authorized under this section may be imposed in accordance with this section by
29 a county in addition to or in lieu of the tax authorized [~~in~~] under sections 67.750 to 67.780.

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

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

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

39 11. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

1 Shall the County of impose a sales tax of percent in conjunction with
 2 the county of for the purpose of funding the financing, acquisition, construction, operation
 3 and maintenance of recreational projects and programs, including the acquisition of land for such
 4 purposes?

5 ☐ YES ☐ NO

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

14 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at
 15 retail of all tangible personal property or taxable service at retail within the county adopting such
 16 tax, if such property and services are subject to taxation by the state of Missouri under ~~[the~~
 17 ~~provisions of sections 144.010 to 144.525]~~ chapter 144.

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

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

43 6. The tax authorized ~~[by]~~ under this section may be imposed, in accordance with this
 44 section, by a county in addition to or in lieu of the tax authorized ~~[by]~~ under sections 67.750 to
 45 67.780.

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

1 ~~[pursuant to]~~ under ~~[the provisions of]~~ this section.

2 8. The sales tax imposed ~~[pursuant to the provisions of]~~ under this section shall expire
3 twenty-five years from the effective date thereof unless an extension of the tax is submitted to and
4 approved by the voters in each county in the manner provided ~~[in]~~ under this section. Each
5 extension of the sales tax shall be for a period of ten years.

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

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

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

17 12. The tax authorized under this section shall comply with the provisions of section 67.495.

18 67.997. 1. The governing body of any county of the third classification without a township
19 form of government and with more than eighteen thousand one hundred but fewer than eighteen
20 thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales
21 made within the county which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~
22 under this section shall not exceed one-fourth of one percent, and shall be imposed solely for the
23 purpose of funding senior services and youth programs provided by the county. One-half of all
24 revenue collected under this section, less one-half the cost of collection, shall be used solely to fund
25 any service or activity deemed necessary by the senior service tax commission established ~~[in]~~
26 under this section, and one-half of all revenue collected under this section, less one-half the cost of
27 collection, shall be used solely to fund all youth programs administered by an existing county
28 community task force. The tax authorized ~~[in]~~ under this section shall be in addition to all other
29 sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The
30 order or ordinance shall not become effective unless the governing body of the county submits to the
31 voters residing within the county at a state general, primary, or special election a proposal to
32 authorize the governing body of the county to impose a tax under this section.

33 2. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in
34 substantially the following form:

35 Shall (insert the name of the county) impose a sales tax at a rate
36 of (insert rate of percent) percent, with half of the revenue from the tax, less one-half the
37 cost of collection, to be used solely to fund senior services provided by the county and half of the
38 revenue from the tax, less one-half the cost of collection, to be used solely to fund youth programs
39 provided by the county?

40 ☐ YES ☐ NO

41
42 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
43 the question, place an "X" in the box opposite "NO".

44
45 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
46 the question, then the tax shall become effective on the first day of the second calendar quarter
47 immediately following the approval of the tax or notification to the department of revenue if such
48 tax will be administered by the department of revenue. If a majority of the votes cast on the
49 question by the qualified voters voting thereon are opposed to the question, then the tax shall not

become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

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

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

5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~[in]~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to 144.525]~~ under chapter 144.

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

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

1 ☐ YES ☐ NO

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

5
6 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
7 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such
8 repeal was approved.

9 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
10 the repeal, then the sales tax authorized ~~[(a)]~~ under this section shall remain effective until the
11 question is resubmitted under this section to the qualified voters and the repeal is approved by a
12 majority of the qualified voters voting on the question.

13 7. Whenever the governing body of any county that has adopted the sales tax authorized ~~[(a)]~~
14 under this section receives a petition, signed by ten percent of the registered voters of the county
15 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under
16 this section, the governing body shall submit to the voters of the county a proposal to repeal the tax.
17 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
18 the repeal, the repeal shall become effective on December thirty-first of the calendar year in which
19 such repeal was approved. If a majority of the votes cast on the question by the qualified voters
20 voting thereon are opposed to the repeal, then the sales tax authorized ~~[(a)]~~ under this section shall
21 remain effective until the question is resubmitted under this section to the qualified voters and the
22 repeal is approved by a majority of the qualified voters voting on the question.

23 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
24 fund shall continue to be used solely for the designated purposes, and the county shall notify the
25 director of ~~[the department of]~~ revenue of the action at least thirty days before the effective date of
26 the repeal and the director may order retention in the trust fund, for a period of one year, of two
27 percent of the amount collected after receipt of such notice to cover possible refunds or
28 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
29 accounts. After one year has elapsed after the effective date of abolition of the tax in such county,
30 the director shall remit the balance in the account to the county and close the account of that county.
31 The director shall notify each county of each instance of any amount refunded or any check
32 redeemed from receipts due the county.

33 9. Each county imposing the tax authorized ~~[(a)]~~ under this section shall establish a senior
34 services tax commission to administer the portion of the sales tax revenue dedicated to providing
35 senior services. Such commission shall consist of seven members appointed by the county
36 commission. The county commission shall determine the qualifications, terms of office,
37 compensation, powers, duties, restrictions, procedures, and all other necessary functions of the
38 commission.

39 10. The tax authorized under this section shall comply with the provisions of section 67.495.
40 67.1300. 1. Any governing body of a county enumerated in subdivisions (1) to (26) of this
41 subsection or of a municipality located therein or the governing body of any of the contiguous
42 counties of the third classification without a township form of government enumerated in
43 subdivisions ~~[(4)]~~ (27) to ~~[(5)]~~ (31) of this subsection ~~[(a)]~~ may impose, by ordinance or order, a
44 sales tax on all retail sales made in such county or municipality that are subject to taxation under
45 chapter 144:

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

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

1 adjoin any county of the second or fourth classification and does adjoin a county of the first
 2 classification with a population greater than one hundred twenty thousand but less than one hundred
 3 fifty thousand ~~[or]~~;

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

9 ~~——(1);~~

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

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

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

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

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

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

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

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

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

32 ☐ YES

33 ☐ NO

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

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

48 6. Once the tax authorized ~~[by]~~ under this section is abolished or is terminated by any
 49 means, all funds remaining in the special trust fund shall be used solely for economic development

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

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

9 8. The moneys in the local economic development sales tax trust fund shall not be deemed
 10 to be state funds and shall not be commingled with any funds of the state. The director of revenue
 11 shall keep accurate records of the amount of money in the trust fund and which was collected in
 12 each county or municipality imposing a sales tax ~~[pursuant to]~~ under this section, and the records
 13 shall be open to the inspection of officers of the county or municipality and the public.

14 9. Not later than the tenth day of each month the director of revenue shall distribute all
 15 moneys deposited in the trust fund during the preceding month to the county or municipality which
 16 levied the tax. Such funds shall be deposited with the county treasurer of each such county or the
 17 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
 18 from the local economic development sales tax trust fund shall be by an appropriation act to be
 19 enacted by the governing body of each such county or municipality. Expenditures may be made
 20 from the fund for any economic development purposes authorized ~~[in]~~ under the ordinance or order
 21 adopted by the governing body submitting the tax to the voters.

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

26 11. If any county or municipality abolishes the tax, the county or municipality shall notify
 27 the director of revenue of the action at least ninety days prior to the effective date of the repeal and
 28 the director of revenue may order retention in the trust fund, for a period of one year, of two percent
 29 of the amount collected after receipt of such notice to cover possible refunds or overpayment of the
 30 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
 31 year has elapsed after the effective date of abolition of the tax in such county or municipality, the
 32 director of revenue shall remit the balance in the account to the county or municipality and close the
 33 account of that county or municipality. The director of revenue shall notify each county or
 34 municipality of each instance of any amount refunded or any check redeemed from receipts due the
 35 county or municipality.

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

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

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

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

43 (3) Provision of infrastructure and sites for industrial development or for public
 44 infrastructure projects; and

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

46 14. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

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

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

21 ☐ YES ☐ NO
 22

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

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

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

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

1 5. Any city or county imposing the tax authorized ~~[in]~~ under this section shall establish an
 2 economic development tax board. The board shall consist of eleven members, to be appointed as
 3 follows:

4 (1) Two members shall be appointed by the school boards whose districts are included
 5 within any economic development plan or area funded by the sales tax authorized ~~[in]~~ under this
 6 section. Such members shall be appointed in any manner agreed upon by the affected districts;

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

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

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

14 (5) In each city, two members shall be appointed by the governing body of the county in
 15 which the city is located. In each county, two members shall be appointed by the governing body of
 16 the county. At the option of the members appointed by a city or county the members who are
 17 appointed by the school boards and other taxing districts may serve on the board for a term to
 18 coincide with the length of time an economic development project, plan, or designation of an
 19 economic development area is considered for approval by the board, or for the definite terms as
 20 provided in this subsection. If the members representing school districts and other taxing districts
 21 are appointed for a term coinciding with the length of time an economic development project, plan,
 22 or area is approved, such term shall terminate upon final approval of the project, plan, or designation
 23 of the area by the governing body of the city or county. If any school district or other taxing
 24 jurisdiction fails to appoint members of the board within thirty days of receipt of written notice of a
 25 proposed economic development plan, economic development project, or designation of an
 26 economic development area, the remaining members may proceed to exercise the power of the
 27 board. Of the members first appointed by the city or county, three shall be designated to serve for
 28 terms of two years, three shall be designated to serve for a term of three years, and the remaining
 29 members shall be designated to serve for a term of four years from the date of such initial
 30 appointments. Thereafter, the members appointed by the city or county shall serve for a term of four
 31 years, except that all vacancies shall be filled for unexpired terms in the same manner as were the
 32 original appointments.

33 6. The board, subject to approval of the governing body of the city or county, shall develop
 34 economic development plans, economic development projects, or designations of an economic
 35 development area, and shall hold public hearings and provide notice of any such hearings. The
 36 board shall vote on all proposed economic development plans, economic development projects, or
 37 designations of an economic development area, and amendments thereto, within thirty days
 38 following completion of the hearing on any such plan, project, or designation, and shall make
 39 recommendations to the governing body within ninety days of the hearing concerning the adoption
 40 of or amendment to economic development plans, economic development projects, or designations
 41 of an economic development area.

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

45 8. The governing body of any city or county that has adopted the sales tax authorized ~~[in]~~
 46 under this section may submit the question of repeal of the tax to the voters on any date available for
 47 elections for the city or county. The ballot of submission shall be in substantially the following
 48 form:

49 Shall (insert the name of the city or county) repeal the sales tax

1 imposed at a rate of (insert rate of percent) percent for economic development purposes?

2 ☐ YES ☐ NO

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

10 9. Whenever the governing body of any city or county that has adopted the sales tax
11 authorized ~~[in]~~ under this section receives a petition, signed by ten percent of the registered voters of
12 the city or county voting in the last gubernatorial election, calling for an election to repeal the sales
13 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal the
14 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
15 of the repeal, that repeal shall become effective on December thirty-first of the calendar year in
16 which such repeal was approved. If a majority of the votes cast on the question by the qualified
17 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question
18 is resubmitted under this section to the qualified voters and the repeal is approved by a majority of
19 the qualified voters voting on the question.

20 10. The tax authorized under this section shall comply with the provisions of section 67.495.

21 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town,
22 or village.

23 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing
24 body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in
25 the city or county which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ under
26 this section shall not be more than one-half of one percent. The order or ordinance imposing the tax
27 shall not become effective unless the governing body of the city or county submits to the voters of
28 the city or county at any citywide, county or state general, primary or special election a proposal to
29 authorize the governing body to impose a tax under this section. The tax authorized ~~[in]~~ under this
30 section shall be in addition to all other sales taxes imposed by law, and shall be stated separately
31 from all other charges and taxes. The tax authorized ~~[in]~~ under this section shall not be imposed by
32 any city or county that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed
33 under those sections has expired or been repealed.

34 3. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in
35 substantially the following form:

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

38 ☐ YES ☐ NO

39
40 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
41 the question, then the tax shall become effective on the first day of the second calendar quarter
42 following the calendar quarter in which the election was held. If a majority of the votes cast on the
43 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
44 become effective unless and until the question is resubmitted under this section to the qualified
45 voters and such question is approved by a majority of the qualified voters voting on the question,
46 provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date
47 of the submission of the last proposal.

48 4. All sales taxes collected by the director of revenue under this section on behalf of any
49 county or municipality, less one percent for cost of collection which shall be deposited in the state's

1 general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under section
 2 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Local
 3 Option Economic Development Sales Tax Trust Fund".

4 5. The moneys in the local option economic development sales tax trust fund shall not be
 5 deemed to be state funds and shall not be commingled with any funds of the state. The director of
 6 revenue shall keep accurate records of the amount of money in the trust fund and which was
 7 collected in each city or county imposing a sales tax ~~[pursuant to]~~ under this section, and the records
 8 shall be open to the inspection of officers of the city or county and the public.

9 6. Not later than the tenth day of each month the director of revenue shall distribute all
 10 moneys deposited in the trust fund during the preceding month to the city or county which levied the
 11 tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate
 12 municipal officer in the case of a municipal tax, and all expenditures of funds arising from the local
 13 economic development sales tax trust fund shall be in accordance with this section.

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

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

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

29 10. (1) No revenue generated by the tax authorized ~~[in]~~ under this section shall be used for
 30 any retail development project, except for the redevelopment of downtown areas and historic
 31 districts. Not more than twenty-five percent of the revenue generated shall be used annually for
 32 administrative purposes, including staff and facility costs.

33 (2) At least twenty percent of the revenue generated by the tax authorized ~~[in]~~ under this
 34 section shall be used solely for projects directly related to long-term economic development
 35 preparation, including, but not limited to, the following:

- 36 (a) Acquisition of land;
- 37 (b) Installation of infrastructure for industrial or business parks;
- 38 (c) Improvement of water and wastewater treatment capacity;
- 39 (d) Extension of streets;
- 40 (e) Public facilities directly related to economic development and job creation; and
- 41 (f) Providing matching dollars for state or federal grants relating to such long-term projects.

42 (3) The remaining revenue generated by the tax authorized ~~[in]~~ under this section may be
 43 used for, but shall not be limited to, the following:

- 44 (a) Marketing;
- 45 (b) Providing grants and loans to companies for job training, equipment acquisition, site
 46 development, and infrastructures;
- 47 (c) Training programs to prepare workers for advanced technologies and high skill jobs;
- 48 (d) Legal and accounting expenses directly associated with the economic development
 49 planning and preparation process;

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

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

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

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

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

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

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

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

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

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

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

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

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

13. The board, subject to approval of the governing body of the city or county, shall consider economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days

following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area. The governing body of the city or county shall have the final determination on use and expenditure of any funds received from the tax imposed under this section.

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

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

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

15. Notwithstanding any other provision of law to the contrary, the economic development sales tax imposed under this section when imposed within a special taxing district, including but not limited to a tax increment financing district, neighborhood improvement district, or community improvement district, shall be excluded from the calculation of revenues available to such districts, and no revenues from any sales tax imposed under this section shall be used for the purposes of any such district unless recommended by the economic development tax board established under this section and approved by the governing body imposing the tax.

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

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

(1) A statement of its primary economic development goals;

(2) A statement of the total economic development sales tax revenues received during the immediately preceding calendar year;

(3) A statement of total expenditures during the preceding calendar year in each of the following categories:

(a) Infrastructure improvements;

(b) Land and/or buildings;

(c) Machinery and equipment;

(d) Job training investments;

(e) Direct business incentives;

(f) Marketing;

(g) Administration and legal expenses; and

(h) Other expenditures.

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

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

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become

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

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

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

21. The tax authorized under this section shall comply with the provisions of section 67.495.

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]~~ under chapter 144, 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]~~ under 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]~~ under 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]~~ under 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]~~ under 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]~~

1 under this section pursuant to the provisions of section 32.087.

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

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

10 7. The penalties provided ~~[in sections 144.010 to 144.525]~~ under chapter 144 shall apply to
11 violations of this section.

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

19 9. A district may repeal by resolution any sales and use tax imposed ~~[pursuant to]~~ under this
20 section before the expiration date of such sales and use tax unless the repeal of such sales and use
21 tax will impair the district's ability to repay any liabilities the district has incurred, moneys the
22 district has borrowed or obligation the district has issued to finance any improvements or services
23 rendered for the district.

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

26 11. The tax authorized under this section shall comply with the provisions of section 67.495.

27 67.1712. 1. The governing body of any county located within the proposed metropolitan
28 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
29 sales subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ under chapter 144 for the purpose
30 of funding the creation, operation and maintenance of a metropolitan park and recreation district.

31 2. In addition to the tax authorized ~~[in]~~ under subsection 1 of this section, the governing
32 body of any county located within the metropolitan district as of January 1, 2012, is authorized to
33 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail sales
34 subject to taxation under ~~[sections 144.010 to 144.525]~~ chapter 144 for the purpose of funding the
35 operation and maintenance of the metropolitan park and recreation district. Such incremental sales
36 tax shall not be implemented unless approved by the voters of the county with the largest population
37 within the district and at least one other such county under subsection 2 of section 67.1715.

38 3. The taxes authorized ~~[by]~~ under sections 67.1700 to 67.1769 shall be in addition to all
39 other sales taxes allowed by law. The governing body of any county within the metropolitan district
40 enacting such an ordinance shall submit to the voters of such county a proposal to approve its
41 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the
42 majority of the voters voting on such ordinance approve such ordinance. The provisions of sections
43 32.085 and 32.087 shall apply to any tax and increase in tax approved ~~[pursuant to]~~ under this
44 section and sections 67.1715 to 67.1721.

45 4. The tax authorized under this section shall comply with the provisions of section 67.495.

46 67.1775. 1. The governing body of a city not within a county, or any county of this state
47 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in
48 the county or city, or city not within a county, for the purpose of providing services described ~~[in]~~
49 under section 210.861, including counseling, family support, and temporary residential services to

persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county or city, or city not within a county, at a county or city or state general, primary or special election upon the motion of the governing body of the county or city, or city not within a county or upon the petition of eight percent of the qualified voters of the county or city, or city not within a county, determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city, or city not within a county, shall give legal notice as provided ~~[in]~~ under chapter 115. The question shall be submitted in substantially the following form:

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

☐ YES ☐ NO

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

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

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

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any city or county, or city not within a county, for erroneous

1 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
 2 credit of such counties. Each city or county, or city not within a county, shall notify the director of
 3 revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized
 4 ~~[by]~~ under this section and the director of revenue may order retention in the fund, for a period of
 5 one year, of two percent of the amount collected after receipt of such notice to cover possible
 6 refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the
 7 credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized
 8 ~~[by]~~ under this section in such city not within a county or such city or county, the director of revenue
 9 shall remit the balance in the account to the city or county, or city not within a county, and close the
 10 account of that city or county, or city not within a county. The director of revenue shall notify each
 11 city or county, or city not within a county, of each instance of any amount refunded or any check
 12 redeemed from receipts due the city or county.

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

15 6. All revenues generated by the tax ~~[prescribed in]~~ imposed under this section shall be
 16 deposited in the county treasury or, in a city not within a county, to the board established by law to
 17 administer such fund to the credit of a special community children's services fund to accomplish the
 18 purposes set out herein and in section 210.861, and shall be used for no other purpose. Such fund
 19 shall be administered by a board of directors, established under section 210.861.

20 7. The tax authorized under this section shall comply with the provisions of section 67.495.

21 67.1922. 1. The governing body of any county containing any part of a Corps of Engineers
 22 lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred
 23 miles or the governing body of any county which borders on or which contains part of a lake with
 24 not less than one hundred miles of shoreline may impose by order one or more sales taxes, not to
 25 exceed one and one-half percent in the aggregate, on all retail sales made in such county which are
 26 subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 for
 27 the purpose of affecting any combination of water quality, infrastructure, or tourism in the county.
 28 The taxes authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes
 29 allowed by law; except that no order imposing a sales tax ~~[pursuant to the provisions of]~~ under this
 30 section shall be effective unless the governing body of the county submits to the voters of the
 31 county, at a municipal or state primary, general or special election, a proposal to authorize the
 32 governing body of the county to impose such tax.

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

35 Shall the county of (~~county's~~ insert name of county) impose a countywide sales
 36 tax of (insert percent) for the purpose of affecting (water quality, infrastructure,
 37 and tourism) (water quality and infrastructure) (water quality and tourism) (infrastructure and
 38 tourism) (water quality) (infrastructure) (tourism) (insert one) as provided by law?

39 ☐ YES ☐ NO

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

44 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
 45 are in favor of the proposal, then the order shall become effective on the first day of the second
 46 calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal
 47 receives less than the required majority, then the governing body of the county shall have no power
 48 to impose the sales tax authorized ~~[pursuant to]~~ under this section unless and until the governing
 49 body shall again have submitted another proposal to authorize the governing body to impose the

1 sales tax authorized ~~[by]~~ under this section and such proposal is approved by the required majority
2 of the qualified voters of the county voting on such proposal.

3 3. The tax authorized under this section shall comply with the provisions of section 67.495.

4 67.1959. 1. The board, by a majority vote, may submit to the residents of such district a tax
5 of not more than one percent on all retail sales, except sales of food as defined ~~[in]~~ under section
6 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors, all utilities,
7 telephone and wireless services, and sales of funeral services, made within the district which are
8 subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144.

9 Upon the written request of the board to the election authority of the county in which a majority of
10 the area of the district is situated, such election authority shall submit a proposition to the residents
11 of such district at a municipal or statewide primary or general election, or at a special election called
12 for that purpose. Such election authority shall give legal notice as provided ~~[in]~~ under chapter 115.

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

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

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

29 3. The tax authorized under this section shall comply with the provisions of section 67.495.

30 67.2000. 1. This section shall be known as the "Exhibition Center and Recreational Facility
31 District Act".

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

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

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

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

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

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

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

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

48 (8) Any county of the third classification without a township form of government and with
49 more than twenty-three thousand five hundred but less than twenty-three thousand six hundred

1 inhabitants;

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

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

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

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

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

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

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

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

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

25 (3) The name of the proposed district.

26 4. Upon the filing of a petition ~~[pursuant to]~~ under this section, the governing body of any
27 county described in this section may, by resolution, approve the creation of a district. Any
28 resolution to establish such a district shall be adopted by the governing body of each county located
29 within the proposed district, and shall contain the following information:

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

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

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

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

35 5. Whenever a hearing is held as provided ~~[by]~~ under this section, the governing body of
36 each county located within the proposed district shall:

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

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

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

44 6. Following the hearing, if the governing body of each county located within the proposed
45 district decides to establish the proposed district, it shall adopt an order to that effect; if the
46 governing body of any county located within the proposed district decides to not establish the
47 proposed district, the boundaries of the proposed district shall not include that county. The order
48 shall contain the following:

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

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

(3) The name of the district;

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

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

7. A district established ~~[pursuant to]~~ under this section may, at a general, primary, or special election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales within the district, which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ under chapter 144, to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities. The ballot of submission shall be in substantially the following form:

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

☐ YES ☐ NO

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

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

8. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated ~~[pursuant to]~~ under this section consisting of four individuals to represent each county approving the district, as provided ~~[in]~~ under this subsection. The governing body of each county located within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner of a nonlodging business located within the taxing district, or their designee, at least one shall be an owner of a lodging facility located within the district, or their designee, and all members shall reside in the district except that one nonlodging business owner, or their designee, and one lodging facility owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a successor is appointed, and shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the office was originally

1 appointed. The trustees shall not receive compensation for their services, but may be reimbursed for
2 their actual and necessary expenses. The board shall elect a chair and other officers necessary for its
3 membership. Trustees may be removed if:

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

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

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

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

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

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

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

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

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

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

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

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

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

(11) To have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted ~~[by]~~ under this section.

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

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

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

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

☐ YES ☐ NO

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

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

13. Once the sales tax authorized ~~[by]~~ under this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing,

debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided ~~[in]~~ under this section or more than ten years after any voter-approved extension thereof shall not cause the extension of the sales tax provided ~~[in]~~ under this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described ~~[in]~~ under subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

15. The tax authorized under this section shall comply with the provisions of section 67.495.
67.2030. 1. The governing authority of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such city which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ under chapter 144 for the promotion of tourism in such city. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant to]~~ under this section shall be effective unless the governing authority of the city submits to the qualified voters of the city, at any municipal or state general, primary, or special election, a proposal to authorize the governing authority of the city to impose a tax.

2. The ballot of submission shall be in substantially the following form:
Shall the city of (insert [city's] name of city) impose a citywide sales tax of (insert amount) for the purpose of promoting tourism in the city?

☐ YES ☐ NO

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

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

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

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

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

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

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

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

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

☐ YES ☐ NO

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

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

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

(3) The governing authority of a city repealing a tax ~~[pursuant to]~~ under this section shall notify the director of revenue of the action at least forty-five days before the effective date of the repeal and the director of revenue may order retention in any trust fund created in the state treasury associated with the tax, for a period of one year, of two percent of the amount collected after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored checks and

1 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
 2 repeal of the tax in the city, the director of revenue shall remit the balance in the trust fund to the
 3 city and close the account of that city. The director of revenue shall notify each city of each
 4 instance of any amount refunded or any check redeemed from receipts due the city.

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

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

18 7. The tax authorized under this section shall comply with the provisions of section 67.495.
 19 67.2040. 1. The governing body of any county of the third classification without a township
 20 form of government and with more than forty-one thousand one hundred but fewer than forty-one
 21 thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales
 22 made within the county which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~
 23 under this section shall be equal to one-eighth of one percent, and shall be imposed solely for the
 24 purpose of funding construction for a shelter for women and children, as defined ~~[in]~~ under section
 25 455.200. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes
 26 imposed by law, and shall be stated separately from all other charges and taxes. The order or
 27 ordinance shall not become effective unless the governing body of the county submits to the voters
 28 residing within the county at a state general, primary, or special election a proposal to authorize the
 29 governing body of the county to impose a tax under this section.

30 2. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in
 31 substantially the following form:

32 Shall (insert the name of the political subdivision) impose a sales
 33 tax at a rate of (insert rate of percent) percent, solely for the purpose of funding construction
 34 for a shelter for women and children?

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 to
 38 the question, place an "X" in the box opposite "NO".
 39

40 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 41 the question, then the tax shall become effective on the first day of the second calendar quarter
 42 immediately following notification to the department of revenue. If a majority of the votes cast on
 43 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 44 become effective unless and until the question is resubmitted under this section to the qualified
 45 voters and such question is approved by a majority of the qualified voters voting on the question.

46 3. All revenue collected under this section by the director of ~~[the department of]~~ revenue on
 47 behalf of any county, except for one percent for the cost of collection which shall be deposited in the
 48 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and
 49 shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall be used solely for

the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~[in]~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to 144.525]~~ under chapter 144.

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

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

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

☐ 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".

1
2 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
3 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such
4 repeal was approved.

5
6 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
7 the repeal, then the sales tax authorized ~~[in]~~ under this section shall remain effective until the
8 question is resubmitted under this section to the qualified voters and the repeal is approved by a
9 majority of the qualified voters voting on the question.

10 8. Whenever the governing body of any county that has adopted the sales tax authorized ~~[in]~~
11 under this section receives a petition, signed by ten percent of the registered voters of the county
12 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under
13 this section, the governing body shall submit to the voters of the county a proposal to repeal the tax.
14 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
15 the repeal, the repeal shall become effective on December thirty-first of the calendar year in which
16 such repeal was approved. If a majority of the votes cast on the question by the qualified voters
17 voting thereon are opposed to the repeal, then the sales tax authorized ~~[in]~~ under this section shall
18 remain effective until the question is resubmitted under this section to the qualified voters and the
19 repeal is approved by a majority of the qualified voters voting on the question.

20 9. If the tax is repealed or terminated by any means, all funds remaining in the special trust
21 fund shall continue to be used solely for the designated purposes, and the county shall notify the
22 director of ~~[the department of]~~ revenue of the action at least thirty days before the effective date of
23 the repeal and the director may order retention in the trust fund, for a period of one year, of two
24 percent of the amount collected after receipt of such notice to cover possible refunds or
25 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
26 accounts. After one year has elapsed after the effective date of abolition of the tax in such county,
27 the director shall remit the balance in the account to the county and close the account of that county.
28 The director shall notify each county of each instance of any amount refunded or any check
29 redeemed from receipts due the county.

30 10. The tax authorized under this section shall comply with the provisions of section 67.495.

31 67.2520. 1. If a governing body or circuit court judge has certified the question regarding
32 the district creation and sales tax funding for voter approval, the municipal clerk in which the
33 district is located, or the circuit clerk if the order and certification has been by a circuit judge, shall
34 conduct the election. The questions shall be submitted to the qualified voters of each subdistrict
35 within the district boundaries who have filed an application ~~[pursuant to]~~ under this section. The
36 municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall publish
37 notice of the election in at least one newspaper of general circulation in the county where the
38 proposed district is located, with the publication to occur not more than fifteen days but not less than
39 ten days before the date when applications for ballots will be accepted. The notice shall include a
40 description of the district boundaries, the time frame and manner of applying for a ballot, the
41 questions to be voted upon, and where and when applications for ballots will be accepted. The
42 municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall also send a
43 notice of the election to all registered voters in the proposed district, which shall include the
44 information in the published notice. The costs of printing and publication of the notice, and mailing
45 of the notices to registered voters, shall be paid by the petitioners. If the district is organized
46 ~~[pursuant to]~~ under sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs
47 out of the revenues received by the district.

48 2. For elections held in subdistricts ~~[pursuant to]~~ under this section, if all the owners of
49 property in a subdistrict joined in the petition for formation of the district, such owners may cast

1 their ballot by unanimous petition approving any measure submitted to them as subdistrict voters
 2 ~~[pursuant to]~~ under this section. Each owner shall receive one vote per acre owned. Fractional votes
 3 shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk if
 4 the district is being formed by the circuit court, who shall verify the authenticity of all signatures
 5 thereon. The filing of a unanimous petition shall constitute an election in the subdistrict under this
 6 section and the results of said election shall be entered ~~[pursuant to]~~ under this section.

7 3. The sales tax shall be not more than one-half of one percent on all retail sales within the
 8 district, which are subject to taxation ~~[pursuant to]~~ under section 67.2530, to fund, promote, and
 9 provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or
 10 similar entertainment events or activities, and to fund, promote, plan, design, construct, improve,
 11 maintain, and operate public improvements, transportation projects, and related facilities in the
 12 district.

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

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

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

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

23 (2) Only persons entitled to apply for a ballot in elections ~~[pursuant to]~~ under this subsection
 24 shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district is
 25 formed by the circuit court. Each person applying shall provide:

26 (a) Such person's name, address, mailing address, and phone number;

27 (b) An authorized signature; and

28 (c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:

29 a. For resident individuals, proof of registration from the election authority;

30 b. For owners of real property, a tax receipt or deed or other document which evidences an
 31 equitable ownership, and identifies the real property by location;

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

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

42 ☐ YES ☐ NO

43
 44 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 45 the question, place an "X" in the box opposite "NO".

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

the district?

☐ YES ☐ NO

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

(4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail a ballot to each qualified voter who applied for a ballot ~~[pursuant to]~~ under this subsection along with a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall be in the following form:

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

Authorized signature

Printed name of voter

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

Mailing address of voter (if different)

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

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

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

(7) Any voter who applied for such election may contest the result in the same manner as provided ~~[in]~~ under chapter 115.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

3. Any district may by resolution impose a district sales tax of up to one-half of one percent

on all retail sales made in such district that are subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144. Upon voter approval, and receiving the necessary certifications from the governing body of the municipality in which the district is located, or from the circuit court if the district was formed by the circuit court, the board of directors shall have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with section 67.2520. The sales tax shall become effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter immediately following the passage of a resolution by the board of directors imposing the sales tax.

4. In each district in which a sales tax has been imposed in the manner provided ~~[by]~~ under this section, every retailer shall add the tax imposed by the district ~~[pursuant to]~~ under this section to the retailer's sale price, and when so added, such tax shall constitute a part of the 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.

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

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

7. The sales tax may be imposed at a rate of up to one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the district adopting such tax, if such property and services are subject to taxation by the state of Missouri ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144. Any district sales tax imposed ~~[pursuant to]~~ under this section shall be imposed at a rate that shall be uniform throughout the subdistricts approving the sales tax.

8. The resolution imposing the sales tax ~~[pursuant to]~~ under this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided ~~[in sections 144.010 to 144.525]~~ under chapter 144 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and collected by the district.

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

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

(3) The district may contract with the municipality that the district is within for the municipality to collect any revenue received by the district and, after deducting the cost of such collection, but not to exceed one percent of the total amount collected, deposit such revenue in a

special trust account. Such revenue and interest may be applied by the municipality to expenses, costs, or debt service of the district at the direction of the district as set forth in a contract between the municipality and the district.

10. (1) All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed ~~[by]~~ under this section, except as modified ~~[in]~~ under this section.

(2) All exemptions granted to agencies of government, organizations, persons, and to the sale of certain articles and items of tangible personal property and taxable services ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 are hereby made applicable to the imposition and collection of the tax imposed ~~[by]~~ under this section.

(3) The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed ~~[by]~~ under this section.

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

(5) The penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 for violation of those sections are hereby made applicable to violations of this section.

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

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

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

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective December thirty-first of the calendar

1 year in which such increase was approved.

2 11. (1) There shall not be any election as provided for ~~[in]~~ under this section while the
3 district has any financing or other obligations outstanding.

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

9 Shall (insert name of district) dissolve and repeal the (insert amount)
10 percent district sales tax now in effect in the (insert name of district)?

11 ☐ YES ☐ NO
12

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

15 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with
16 section 67.2520; provided, however, that the district board of directors may place the question of the
17 repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or
18 village which originally conducted the incorporation of the district, or the circuit clerk of the court
19 which originally conducted the incorporation of the district, shall conduct the subsequent election.
20 In subsequent elections the election judges shall certify the election results to the district board of
21 directors.

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

26 12. (1) At such time as the board of directors of the district determines that further
27 operation of the district is not in the best interests of the inhabitants of the district, and that the
28 district should dissolve, the board shall submit for a vote in an election held throughout the district
29 the question of whether the district should be abolished. The question shall be submitted in
30 substantially the following form:

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

32 ☐ YES ☐ NO
33

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

36 (2) The district board shall not propose the question to abolish the district while there are
37 outstanding claims or causes of action pending against the district, while the district liabilities
38 exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent,
39 in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to
40 abolish the district to a vote of the entire district, the state auditor shall audit the district to determine
41 the financial status of the district, and whether the district may be abolished ~~[pursuant to]~~ by law.
42 The vote on the abolition of the district shall be conducted by the municipal clerk of the city, town,
43 or village in which the district is located. The procedure shall be the same as in section 67.2520,
44 except that the question shall be determined by the qualified voters of the entire district. No
45 individual subdistrict may be abolished, except at such time as the district is abolished.

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

48 (4) Upon receipt by the board of directors of the district of the certification by the city, town,
49 or village in which the district is located that the majority of those voting within the entire district

1 have voted to abolish the district, and if the state auditor has determined that the district's financial
 2 condition is such that it may be abolished ~~[pursuant to]~~ by law, then the board of directors of the
 3 district shall:

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

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

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

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

14
 15 Upon the completion of the final act specified in this subsection, the legal existence of the district
 16 shall cease.

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

19 13. The tax authorized under this section shall comply with the provisions of section 67.495.

20 67.5012. 1. The governing body of any county located within a district established
 21 ~~[pursuant to]~~ under sections 67.5000 to 67.5038 is authorized to impose by order, ordinance, or
 22 otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation ~~[pursuant to~~
 23 ~~sections 144.010 to 144.525]~~ under chapter 144 for the purpose of funding activities that are
 24 consistent with the powers and duties of a district, as set forth ~~[in]~~ under section 67.5006. The tax
 25 authorized ~~[by]~~ under this section shall be in addition to all other sales taxes allowed by law. The
 26 provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved ~~[pursuant to]~~
 27 ~~under~~ sections 67.5000 to 67.5038. The question of whether to continue to impose the one-tenth of
 28 one cent local sales tax authorized under this section shall be submitted to the voters of the county
 29 every twenty-three years after the voters of that county approved the initial imposition of the tax.

30 2. The tax authorized under this section shall comply with the provisions of section 67.495.

31 92.338. 1. All applicable provisions contained in ~~[sections 144.010 to 144.510]~~ chapter 144
 32 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to
 33 the collection of the tax imposed ~~[by]~~ under sections 92.325 to 92.340, except as modified ~~[in]~~ under
 34 sections 92.325 to 92.340.

35 2. All exemptions granted to agencies of government, organizations, persons and to the sale
 36 of certain articles and items of tangible personal property and taxable services under ~~[the provisions~~
 37 ~~of sections 144.010 to 144.510]~~ chapter 144 are hereby made applicable to the imposition and
 38 collection of the tax imposed ~~[by]~~ under sections 92.325 to 92.340. Notwithstanding the provisions
 39 of this subsection, the governing body of any city that imposes a convention and tourism tax
 40 ~~[pursuant to]~~ under sections 92.325 to 92.340 may pass an ordinance and seek voter approval to
 41 collect the tax from certain transient guests who are otherwise exempt under this subsection. Such
 42 proposition shall be submitted to the voters at a citywide general or primary election or at a special
 43 election called for that purpose. It shall be submitted in a form set by the governing body.

44 3. Except as provided ~~[in]~~ under subsection 2 of this section, the same sales tax permit,
 45 exemption certificate and retail certificate required ~~[by sections 144.010 to 144.510]~~ under chapter
 46 144 for the administration and collection of the state sales tax shall satisfy the requirements of
 47 sections 92.325 to 92.340, and no additional permit or exemption certificate or retail certificate shall
 48 be required; except that the director of revenue may prescribe a form of exemption certificate for an
 49 exemption from the tax imposed ~~[by]~~ under sections 92.325 to 92.340.

4. The person, firm or corporation subject to any tax imposed ~~[pursuant to]~~ under 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 required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. The city governing body may either require the license collector of the city to collect the tax imposed ~~[by]~~ under sections 92.325 to 92.340 or may enter into an agreement with the director of revenue to have the director collect such tax on behalf of the city. In the event such an agreement is entered into, the director of revenue shall perform all functions incident to the collection, enforcement and operation of such tax, and the director shall collect the tax on behalf of the city and shall transfer the funds collected to the city license collector, except for an amount not less than one percent nor more than three percent, which shall be retained by the director for costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and reported upon such forms and under such administrative rules and regulations as the director may prescribe. All refunds and penalties as provided ~~[in sections 144.010 to 144.525]~~ under chapter 144 are hereby made applicable to violations of sections 92.325 to 92.340.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

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

2. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in substantially the following form:

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

☐ YES ☐ NO

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

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

3. All revenue collected under this section by the director of ~~[the department of]~~ revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used solely for the

designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

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

5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~in~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided ~~in sections 144.010 to 144.525]~~ under chapter 144.

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

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

☐ YES ☐ NO

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

1
2 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
3 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such
4 repeal was approved.

5
6 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
7 the repeal, then the sales tax authorized ~~[in]~~ under this section shall remain effective until the
8 question is resubmitted under this section to the qualified voters and the repeal is approved by a
9 majority of the qualified voters voting on the question.

10 7. Whenever the governing body of any city that has adopted the sales tax authorized ~~[in]~~
11 under this section receives a petition, signed by a number of registered voters of the city equal to at
12 least two percent of the number of registered voters of the city voting in the last gubernatorial
13 election, calling for an election to repeal the sales tax imposed under this section, the governing
14 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast
15 on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall
16 become effective on December thirty-first of the calendar year in which such repeal was approved.
17 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
18 the repeal, then the sales tax authorized ~~[in]~~ under this section shall remain effective until the
19 question is resubmitted under this section to the qualified voters and the repeal is approved by a
20 majority of the qualified voters voting on the question.

21 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
22 fund shall continue to be used solely for the designated purposes, and the city shall notify the
23 director of ~~[the department of]~~ revenue of the action at least ninety days before the effective date of
24 the repeal and the director may order retention in the trust fund, for a period of one year, of two
25 percent of the amount collected after receipt of such notice to cover possible refunds or
26 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
27 accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the
28 director shall remit the balance in the account to the city and close the account of that city. The
29 director shall notify each city of each instance of any amount refunded or any check redeemed from
30 receipts due the city.

31 9. The tax authorized under this section shall comply with the provisions of section 67.495.
32 94.413. 1. Any city with a population of more than one hundred thousand inhabitants
33 located in a county of the first classification which does not adjoin any other county of the first
34 classification may, if the county in which such city is located does not levy the tax prescribed ~~[in]~~
35 under section 67.729 in the same manner and by the same procedure and subject to the same
36 penalties as ~~[set out in]~~ provided under section 94.577, except as otherwise provided ~~[in]~~ under this
37 section, impose a sales tax of not more than one-tenth of one percent for the purpose of funding
38 storm water control and public works projects other than stadiums or other sports facilities. This
39 sales tax shall be in addition to any other sales tax authorized by law.

40 2. Notwithstanding the provisions of section 94.577, as to the disposition of any other sales
41 tax imposed under ~~[the provisions of]~~ section 94.577, all sales taxes collected by the director of
42 revenue from the tax authorized ~~[by]~~ under this section on behalf of any city, less one percent for
43 cost of collection, which shall be deposited in the state's general revenue fund after payment of
44 premiums for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited with the state
45 treasurer in a special trust fund, which is hereby created, to be known as the "City Storm Water and
46 Public Works Sales Tax Trust Fund". The moneys in the city storm water and public works sales tax
47 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the
48 state. The director of revenue shall keep accurate records of the amount of money in the trust fund
49 which was collected in each city imposing a sales tax under this section and the records shall be

open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the city storm water and public works sales tax trust fund during the preceding month to the city which levied the tax.

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

4. The tax authorized under this section shall comply with the provisions of section 67.495.

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

Shall the city of _____ (insert name of city) impose a city sales tax of _____ (insert rate of percent) percent?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under ~~[the provisions of]~~ sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144; except that, each city not within a county may impose such tax at a rate not to exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of two percent.

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

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

5. The tax authorized under this section shall comply with the provisions of section 67.495. 94.577. 1. The governing body of any municipality except those located in whole or in part within any first class county having a charter form of government and not containing any part of a city with a population of four hundred thousand or more and adjacent to a city not within a county for that part of the municipality located within such first class county is hereby authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized ~~[by]~~ under this section or the retirement of debt under previously authorized bonded indebtedness. A municipality located in a charter county may impose a sales tax on all retail sales for capital improvements as provided ~~[in]~~ under section 94.890. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

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

(1) If the proposal submitted involves only authorization to impose the tax authorized ~~[by]~~ under this section, the following language:

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

☐ 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"; or

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

Shall the municipality of (insert ~~[municipality's]~~ name of municipality) issue bonds in the amount of (insert amount) to fund capital improvements and impose a sales tax of (insert amount) to repay bonds?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to

1 the question, place an "X" in box opposite "NO".

2
3 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
4 the proposal, including when the proposal authorizes the reduction of debt under previously
5 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order
6 and any amendments thereto shall be in effect, except that any proposal submitted under subdivision
7 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by
8 the constitutionally required percentage of the voters voting thereon to become effective. If a
9 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
10 governing body of the municipality shall have no power to issue any bonds or impose the sales tax
11 authorized ~~[in]~~ under this section unless and until the governing body of the municipality shall again
12 have submitted another proposal to authorize the governing body of the municipality to issue any
13 bonds or impose the sales tax authorized ~~[by]~~ under this section, and such proposal is approved by
14 the requisite majority of the qualified voters voting thereon; however, in no event shall a proposal
15 ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date
16 of the last proposal ~~[pursuant to]~~ under this section, except that any municipality with a population
17 of greater than four hundred thousand and located within more than one county may submit a
18 proposal ~~[pursuant to]~~ under this section to the voters sooner than twelve months from the date of
19 the last proposal submitted ~~[pursuant to]~~ under this section if submitted to the voters on or before
20 November 6, 2001.

21 3. All revenue received by a municipality from the tax authorized under ~~[the provisions of]~~
22 this section shall be deposited in a special trust fund and shall be used solely for capital
23 improvements, including the operation and maintenance of capital improvements, for so long as the
24 tax shall remain in effect. Once the tax authorized ~~[by]~~ under this section is abolished or is
25 terminated by any means, all funds remaining in the special trust fund required ~~[by]~~ under this
26 subsection shall be used solely for the maintenance of the capital improvements made with revenues
27 raised by the tax authorized ~~[by]~~ under this section. Any funds in the special trust fund required
28 ~~[by]~~ under this subsection which are not needed for current expenditures may be invested by the
29 governing body in accordance with applicable laws relating to the investment of other municipal
30 funds. The provisions of this subsection shall apply only to taxes authorized ~~[by]~~ under this section
31 which have not been imposed to retire bonds issued ~~[pursuant to]~~ under this section.

32 4. All revenue received by a municipality which issues bonds under this section and imposes
33 the tax authorized ~~[by]~~ under this section to retire such bonds shall be deposited in a special trust
34 fund and shall be used solely to retire such bonds, except to the extent that such funds are required
35 for the operation and maintenance of capital improvements. Once all of such bonds have been
36 retired, all funds remaining in the special trust fund required ~~[by]~~ under this subsection shall be used
37 solely for the maintenance of the capital improvements made with the revenue received as a result
38 of the issuance of such bonds. Any funds in the special trust fund required ~~[by]~~ under this
39 subsection which are not needed to meet current obligations under the bonds issued under this
40 section may be invested by the governing body in accordance with applicable laws relating to the
41 investment of other municipal funds. The provisions of this subsection shall apply only to taxes
42 authorized ~~[by]~~ under this section which have been imposed to retire bonds issued under this
43 section.

44 5. After the effective date of any tax imposed under ~~[the provisions of]~~ this section, the
45 director of revenue shall perform all functions incident to the administration, collection,
46 enforcement, and operation of the tax in the same manner as provided ~~[in]~~ under sections 94.500 to
47 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri
48 the additional tax authorized under the authority of this section. The tax imposed ~~[pursuant to]~~
49 under this section and the tax imposed under the sales tax law of the state of Missouri shall be

collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified ~~[in]~~ under this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

6. No tax imposed ~~[pursuant to]~~ under this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

7. In any city not within a county, no tax shall be imposed ~~[pursuant to]~~ under this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

8. Any tax imposed under this section in any home rule city with more than four hundred thousand inhabitants and located in more than one county solely for public transit purposes shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such tax shall not be subject to allocation under ~~[the provisions of]~~ subsection 3 of section 99.845 or subsection 4 of section 99.957.

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

10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized ~~[by]~~ under this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized ~~[by]~~ under this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

11. Any home rule city with more than four hundred thousand inhabitants and located in more than one county is hereby authorized to impose, in lieu of the tax authorized under subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144 for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized ~~[by]~~ under this section or the retirement of debt under previously authorized bonded indebtedness. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a

1 municipal or state general, primary or special election, a proposal to authorize the governing body of
 2 the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under
 3 this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement
 4 of debt under previously authorized bonded indebtedness.

5 12. The ballot of submission shall contain, but need not be limited to:

6 (1) If the proposal submitted involves only authorization to impose the tax authorized [by]
 7 under this section, the following language:

8 Shall the municipality of (insert [municipality's] name of municipality)
 9 impose a sales tax of (insert amount) for the purpose of providing revenues for public safety
 10 activities, including operations and capital improvements, which may include the retirement of debt
 11 under previously authorized bonded indebtedness?

12 ☐ YES ☐ NO

13
 14 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 15 the question, place an "X" in the box opposite "NO"; or

16 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds
 17 with revenues from the tax authorized [by] under this section, the following language:

18 Shall the municipality of (insert [municipality's] name of municipality)
 19 issue bonds in the amount of (insert amount) for the purpose of providing revenues for public
 20 safety activities, including operations and capital improvements, and impose a sales tax of
 21 (insert amount) to repay bonds?

22 ☐ YES ☐ NO

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

26
 27 The ballot may include descriptions of specific uses to which the revenues from the tax will be
 28 applied.

29
 30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 31 the proposal, including when the proposal authorizes the reduction of debt under previously
 32 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order
 33 and any amendments thereto shall be in effect, except that any proposal submitted under subdivision
 34 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by
 35 the constitutionally required percentage of the voters voting thereon to become effective. If a
 36 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 37 governing body of the municipality shall have no power to issue any bonds or impose the sales tax
 38 authorized [in] under this section unless and until the governing body of the municipality shall again
 39 have submitted another proposal to authorize the governing body of the municipality to issue any
 40 bonds or impose the sales tax authorized [by] under subsection 11 of this section, and such proposal
 41 is approved by the requisite majority of the qualified voters voting thereon.

42 13. All revenue received by a municipality from the tax authorized under [the provisions of]
 43 subsection 11 of this section shall be deposited in a special trust fund and shall be used solely for
 44 public safety activities for so long as the tax shall remain in effect. Once the tax authorized [by]
 45 under this section is abolished or is terminated by any means, all funds remaining in the special trust
 46 fund required [by] under this subsection shall be used solely for the public safety activities
 47 authorized [in] under subsection 11 of this section. Any funds in the special trust fund required [by]
 48 under this subsection which are not needed for current expenditures may be invested by the
 49 governing body in accordance with applicable laws relating to the investment of other municipal

1 funds. The provisions of this subsection shall apply only to taxes authorized ~~[by]~~ under this
 2 subsection which have not been imposed to retire bonds issued ~~[pursuant to]~~ under this subsection.

3 14. All revenue received by a municipality which issues bonds under subsection 11 of this
 4 section and imposes the tax authorized ~~[by]~~ under this section to retire such bonds shall be deposited
 5 in a special trust fund and shall be used solely to retire such bonds, except to the extent that such
 6 funds are required for the operation of the public safety department. Once all of such bonds have
 7 been retired, all funds remaining in the special trust fund required ~~[by]~~ under this subsection shall be
 8 used solely for public safety activities. Any funds in the special trust fund required ~~[by]~~ under this
 9 subsection which are not needed to meet current obligations under the bonds issued under this
 10 section may be invested by the governing body in accordance with applicable laws relating to the
 11 investment of other municipal funds. The provisions of this subsection shall apply only to taxes
 12 authorized ~~[by]~~ under subsection 11 of this section which have been imposed to retire bonds issued
 13 under this section.

14 15. After the effective date of any tax imposed under ~~[the provisions of]~~ subsection 11 of
 15 this section, the director of revenue shall perform all functions incident to the administration,
 16 collection, enforcement, and operation of the tax in the same manner as provided ~~[in]~~ under sections
 17 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
 18 Missouri the additional tax authorized under the authority of this section. The tax imposed
 19 ~~[pursuant to]~~ under this section and the tax imposed under the sales tax law of the state of Missouri
 20 shall be collected together and reported upon such forms and under such administrative rules and
 21 regulations as may be prescribed by the director of revenue. Except as modified ~~[in]~~ under this
 22 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this
 23 section.

24 16. No tax imposed ~~[pursuant to]~~ under subsection 11 of this section for the purpose of
 25 retiring bonds issued under this section may be terminated until all of such bonds have been retired.

26 17. The tax authorized under this section shall comply with the provisions of section 67.495.

27 94.578. 1. In addition to the sales tax authorized ~~[in]~~ under section 94.577, the governing
 28 body of any home rule city with more than one hundred fifty-one thousand five hundred but less
 29 than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by
 30 order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
 31 under chapter 144. The tax authorized ~~[in]~~ under this section may be imposed at a rate of one-
 32 eighth, one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one
 33 percent, shall not be imposed for longer than three years, and shall be imposed solely for the
 34 purpose of funding the construction, operation, and maintenance of capital improvements in the
 35 city's center city. The governing body may issue bonds for the funding of such capital
 36 improvements, which will be retired by the revenues received from the sales tax authorized ~~[by]~~ under
 37 this section. The order or ordinance shall not become effective unless the governing body of
 38 the city submits to the voters residing within the city at a state or municipal general, primary, or
 39 special election a proposal to authorize the governing body of the city to impose a tax under this
 40 section. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes
 41 imposed by law, and shall be stated separately from all other charges and taxes.

42 2. The ballot submission for the tax authorized ~~[in]~~ under this section shall be in
 43 substantially the following form:

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

47 ☐ YES ☐ NO

48
 49 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of

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

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

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

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

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

☐ YES ☐ NO

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

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

7. The tax authorized under this section shall comply with the provisions of section 67.495.

94.579. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ under this section shall not exceed one percent, and shall be imposed solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, and for pension programs, and health care for employees and pensioners of the public safety departments. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If the tax authorized ~~[in]~~ under this section is not approved by the voters, then the city shall have an additional year during which to meet its required contribution payment beyond the time period described ~~[in]~~ under section 105.683. If the city meets its required contribution payment in this time, then, notwithstanding the provisions of section 105.683 to the contrary, the delinquency shall not constitute a lien on the funds of the political subdivision, the board of such plan shall not be authorized to compel payment by application for writ of mandamus, and the state treasurer and the director of ~~[the department of]~~ revenue shall not withhold twenty-five percent of the certified contribution deficiency from the total moneys due the political subdivision from the state. The one-year extension shall only be available to the city on a one-time basis.

2. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in substantially the following form:

Shall (insert the name of the city) impose a sales tax at a rate of (insert rate, up to one) percent, solely for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES ☐ NO

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

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

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

the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

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

5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~in~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided ~~in sections 144.010 to 144.525]~~ under chapter 144.

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

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate, up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES ☐ NO

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

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

7. The governing body of any city that has adopted the sales tax authorized ~~in~~ under this section shall submit the question of continuation of the tax to the voters every five years from the

1 date of its inception on a date available for elections for the city. The ballot of submission shall be
2 in substantially the following form:

3 Shall (insert the name of the city) continue collecting a sales tax
4 imposed at a rate of (up to one) percent for the purpose of providing revenues for the
5 operation of public safety departments of the city?

6 ☐ YES ☐ NO

7
8 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
9 the question, place an "X" in the box opposite "NO".

10
11 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
12 continuation, repeal shall become effective on December thirty-first of the calendar year in which
13 such continuation was failed to be approved. If a majority of the votes cast on the question by the
14 qualified voters voting thereon are in favor of continuation, then the sales tax authorized ~~[it]~~ under
15 this section shall remain effective until the question is resubmitted under this section to the qualified
16 voters and continuation fails to be approved by a majority of the qualified voters voting on the
17 question.

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

29 9. If the tax is repealed or terminated by any means, all funds remaining in the special trust
30 fund shall continue to be used solely for the designated purposes, and the city shall notify the
31 director of ~~[the department of]~~ revenue of the action at least ninety days before the effective date of
32 the repeal and the director may order retention in the trust fund, for a period of one year, of two
33 percent of the amount collected after receipt of such notice to cover possible refunds or
34 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
35 accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the
36 director shall remit the balance in the account to the city and close the account of that city. The
37 director shall notify each city of each instance of any amount refunded or any check redeemed from
38 receipts due the city.

39 10. The tax authorized under this section shall comply with the provisions of section 67.495.

40 94.581. 1. The governing body of any home rule city with more than eighty-four thousand
41 five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby authorized to
42 impose, by ordinance or order, a sales tax in the amount of up to one percent on all retail sales made
43 in such city which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~
44 chapter 144 for the purpose of capital improvements for public safety for such city, including but not
45 limited to expenditures for new construction and equipment, repair and maintenance of buildings
46 and equipment, and for financing such capital improvements for public safety. The tax authorized
47 ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law, except
48 that no ordinance or order imposing a sales tax ~~[pursuant to the provisions of]~~ under this section
49 shall be effective unless the governing body of the city submits to the voters of the city, at a county

or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

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

Shall the city of (insert [city's] name of city) impose a citywide sales tax of (insert amount) for the purpose of capital improvements for public safety of the city?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted ~~[pursuant to]~~ under this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized ~~[by]~~ under this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ under this section.

3. All revenue received by a city from the tax authorized under ~~[the provisions of]~~ this section shall be deposited in a special trust fund and shall be used solely for capital improvements for public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized ~~[by]~~ under this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for capital improvements for public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of ~~[the department of]~~ revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of ~~[the department of]~~ revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax ~~[pursuant to]~~ under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of ~~[the department of]~~ revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of ~~[the department of]~~ revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of ~~[the department of]~~ revenue of the action at least ninety days prior to the effective date of the repeal and the director of ~~[the department of]~~ revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of ~~[the department of]~~ revenue shall remit the balance in the account to the city and close the account of that city. The director of ~~[the department of]~~ revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

8. The tax authorized under this section shall comply with the provisions of section 67.495. 94.585. 1. The governing body of any city of the third classification with more than ten thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in more than one county may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ under this section shall not exceed one percent, and shall be imposed solely for the purpose of funding the construction, maintenance, operation, and equipping of a community center and retiring any bonds issued for such purposes. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance adopted under this section shall become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax and issue bonds under this section. Such a proposal may include only the proposal to impose a sales tax or a proposal to issue bonds and to impose a sales tax to retire such bonds.

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

(1) If the proposal submitted involves only authorization to impose the tax authorized ~~[by]~~ under this section, the following language:

Shall the municipality of (insert ~~[municipality's]~~ name of municipality) impose a sales tax of (insert amount) for a period of twenty-five years for the purpose of funding the construction, maintenance, operation, and equipping of a community center which may include the retirement of debt under previously authorized bonded indebtedness?

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

Shall the municipality of (insert ~~[municipality's]~~ name of municipality) issue bonds in the amount [-----] of (insert amount) for a period of twenty-five years to fund construction, maintenance, operation, and equipping of a community center and impose a sales tax of (insert amount) to repay bonds?

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax, except that any proposal submitted to issue bonds shall be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such

1 question is approved by the requisite majority of the qualified voters voting on the question. In no
 2 event shall a proposal under this section be submitted to the voters sooner than twelve months from
 3 the date of the last proposal under this section.

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

6 5. All revenue collected under this section by the director of ~~[the department of]~~ revenue on
 7 behalf of any city, except for one percent for the cost of collection which shall be deposited in the
 8 state's general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under
 9 section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known
 10 as the "City Community Center Sales Tax Trust Fund", and shall be used solely for the designated
 11 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled
 12 with any funds of the state. The director may make refunds from the amounts in the fund and
 13 credited to the city for erroneous payments and overpayments made, and may redeem dishonored
 14 checks and drafts deposited to the credit of such city. Any funds in the special fund which are not
 15 needed for meeting current obligations under any bond issued under this section or for current
 16 expenditures shall be invested in the same manner as other funds are invested. Any interest and
 17 moneys earned on such investments shall be credited to the fund.

18 6. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ under this
 19 section may submit the question of repeal of the tax to the voters on any date available for elections
 20 for the city. Except as provided ~~[in]~~ under subsection 9 of this section, if a majority of the votes cast
 21 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall
 22 become effective on December thirty-first of the calendar year in which such repeal was approved.
 23 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 24 the repeal, then the sales tax authorized ~~[in]~~ under this section shall remain effective until the
 25 question is resubmitted under this section to the qualified voters and the repeal is approved by a
 26 majority of the qualified voters voting on the question.

27 7. Whenever the governing body of any city that has adopted the sales tax authorized ~~[in]~~ under
 28 under this section receives a petition, signed by a number of registered voters of the city equal to at
 29 least ten percent of the number of registered voters of the city voting in the last gubernatorial
 30 election, calling for an election to repeal the sales tax imposed under this section, the governing
 31 body shall submit to the voters of the city a proposal to repeal the tax. Except as provided ~~[in]~~ under
 32 subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters
 33 voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first
 34 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
 35 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
 36 authorized ~~[in]~~ under this section shall remain effective until the question is resubmitted under this
 37 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 38 on the question.

39 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 40 fund shall continue to be used solely for the designated purposes, and the city shall notify the
 41 director of ~~[the department of]~~ revenue of the action at least ninety days before the effective date of
 42 the repeal and the director may order retention in the trust fund, for a period of one year, of two
 43 percent of the amount collected after receipt of such notice to cover possible refunds or
 44 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 45 accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the
 46 director shall remit the balance in the account to the city and close the account of that city. The
 47 director shall notify each city of each instance of any amount refunded or any check redeemed from
 48 receipts due the city.

49 9. No sales tax imposed under this section shall be terminated until all of any bonds issued

1 under this section have been retired.

2 10. The sales tax imposed under this section shall be imposed for a period of twenty-five
3 years, and may be extended upon the approval of the voters of the city in the same manner in which
4 the sales tax was adopted.

5 11. The city shall establish a board consisting of seven members, one of which shall be the
6 mayor of the city, to administer the provisions of this section with such powers and duties which
7 shall be delegated by the governing body of the city.

8 12. No bonds issued under this section shall be refinanced for a term longer than the number
9 of years remaining on the original terms of the bonds being refinanced without the approval of the
10 voters of the city. Any proposal to refinance such bonds submitted to the voters shall include the
11 number of years the bonds will be refinanced and the number of years the sales tax will be extended
12 to repay such refinanced bonds.

13 13. The tax authorized under this section shall comply with the provisions of section 67.495.

14 94.605. 1. Any city as defined ~~[in]~~ under section 94.600 may by a majority vote of its
15 governing body impose a sales tax for transportation purposes enumerated ~~[in]~~ under sections
16 94.600 to 94.655.

17 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
18 receipts from the sale at retail of all tangible personal property or taxable services at retail within
19 any city adopting such tax, if such property and services are subject to taxation by the state of
20 Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144.

21 3. With respect to any tax increment financing plan originally approved by ordinance of the
22 city council after March 31, 2009, in any home rule city with more than four hundred thousand
23 inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed
24 under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is
25 defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be
26 subject to allocation under ~~[the provisions of]~~ subsection 3 of section 99.845 or subsection 4 of
27 section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to
28 94.655 for constructing and operating a light-rail transit system shall not be considered economic
29 activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived
30 from such tax shall not be subject to allocation under ~~[the provisions of]~~ subsection 3 of section
31 99.845 or subsection 4 of section 99.957.

32 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be
33 changed or altered, the city or county clerk shall forward to the director of revenue by United States
34 registered mail or certified mail a certified copy of the ordinance adding or detaching territory from
35 the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map
36 of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the
37 ordinance and map, the tax imposed ~~[by]~~ under sections 94.600 to 94.655 shall be effective in the
38 added territory or abolished in the detached territory on the effective date of the change of the city
39 boundary.

40 5. The tax authorized under this section shall comply with the provisions of section 67.495.

41 94.660. 1. The governing body of any city not within a county and any county of the first
42 classification having a charter form of government with a population of over nine hundred thousand
43 inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for
44 submission to the voters of that city or county at an authorized election date selected by the
45 governing body.

46 2. Any sales tax approved under this section shall be imposed on the receipts from the sale
47 at retail of all tangible personal property or taxable services within the city or county adopting the
48 tax, if such property and services are subject to taxation by the state of Missouri under ~~[sections~~
49 144.010 to 144.525] chapter 144.

3. The ballot of submission shall contain, but need not be limited to, the following language:
 Shall the county/city of (insert name of county/city [county's or city's name])
 impose a county/~~city-wide~~ citywide sales tax of (insert rate) percent for the purpose of
 providing a source of funds for public transportation purposes?

☐ YES ☐ NO

Except as provided ~~[in]~~ under subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized ~~[in]~~ under this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal.

4. No tax shall go into effect under this section in any city not within a county or any county of the first classification having a charter form of government with a population over nine hundred thousand inhabitants unless and until both such city and such county approve the tax.

5. The provisions of subsection 4 of this section requiring both the city and county to approve a transportation sales tax before a transportation sales tax may go into effect in either jurisdiction shall not apply to any transportation sales tax submitted to and approved by the voters in such city or such county on or after August 28, 2007.

6. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided ~~[in]~~ under section 32.087. The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county approving a sales tax under this section, and the records shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

7. The revenues derived from any transportation sales tax under this section shall be used only for the planning, development, acquisition, construction, maintenance and operation of public transit facilities and systems other than highways.

8. The director of revenue may authorize the state treasurer to make refunds from the amount in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or counties. If any city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year

has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

9. The tax authorized under this section shall comply with the provisions of section 67.495.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated ~~[in]~~ under sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized ~~[by]~~ under this section. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax ~~[pursuant to the provisions of]~~ under this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized ~~[pursuant to]~~ under this section, to authorize such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

(1) If the proposal submitted involves only authorization to impose the tax authorized ~~[by]~~ under this section, the following language:

Shall the city of (insert [city's] name of city) impose a sales tax of
 (insert amount) for transportation purposes?

☐ YES ☐ NO

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

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

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

☐ YES ☐ NO

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

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

proposal, as provided ~~[in]~~ under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council or other governing body of the city shall have no power to issue any bonds or to impose the tax authorized ~~[in]~~ under subdivision (2) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the qualified voters voting thereon.

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

3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144.

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed ~~[by]~~ under sections 94.700 to 94.755 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

5. No tax imposed ~~[pursuant to]~~ under this section for the purpose of retiring bonds issued ~~[pursuant to]~~ under this section may be terminated until all of such bonds have been retired.

6. The tax authorized under this section shall comply with the provisions of section 67.495. 94.805. 1. In addition to any tourism tax imposed ~~[by]~~ under section 94.802, the governing body of any municipality described ~~[in]~~ under section 94.802 may impose, by ordinance, a tourism tax on the purchase price paid or charged to any person for food and drinks sold on the premises of restaurant establishments in such municipality or for drinks sold in such municipality for consumption on the premises by establishments licensed ~~[pursuant to]~~ under section 311.090 to sell intoxicating liquors, at a rate not to exceed two percent, on such purchase price paid or charged.

2. The tax authorized under this section shall comply with the provisions of section 67.495. 94.850. 1. Any city, town or village located within a county of the first classification having a charter form of government and having a population of nine hundred thousand or more inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, town or village, but no such ordinance shall become effective unless the council or other governing body submits to the voters of the city, town or village at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city, town or village to impose such a sales tax. The ballot of submission shall contain, but is not limited to, the following language:

Shall the city of (insert [city's] name of city) impose a sales tax of (insert amount)?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the council or other governing body of the city, town or village shall have no power to impose the tax authorized ~~[in]~~ under this section unless and until the council or other governing body submits another proposal to authorize the council or other governing body to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon.

2. The tax authorized under this section shall comply with the provisions of section 67.495.

94.890. 1. The governing body of any municipality located in whole or in part within any county of the first classification having a charter form of government and containing a population of nine hundred thousand or more is hereby authorized to impose, by ordinance, a one-half of one percent sales tax on all retail sales which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance shall become effective after the governing body of the municipality shall submit to the voters of the municipality, a proposal to authorize the tax and, if such tax is to be used to retire bonds to authorize such bonds and their retirement by such tax, to authorize the retirement of debt under previously authorized bonded indebtedness.

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

(1) If the proposal submitted involves only authorization to impose the tax, the following language:

Shall the municipality of (insert [municipality's] name of municipality) impose a sales tax of one-half of one percent for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

☐ 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"; or

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

Shall the municipality of (insert [municipality's] name of municipality) issue bonds in the amount of (insert amount) to fund capital improvements and impose a sales tax of one-half of one percent to repay such bonds?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect; provided that any proposal submitted under subdivision (2) of this subsection must be approved by the constitutionally required percentage of the voters voting thereon. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized ~~[in]~~ under this section unless and until the governing body of the municipality shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ under this section.

1 3. No tax imposed ~~[pursuant to]~~ under this section for the purpose of retiring bonds issued
2 under this section may be terminated until all of such bonds have been retired.

3 4. Within thirty days of the approval of a capital improvement sales tax ~~[pursuant to]~~ under
4 this section and section 94.577, the governing body shall choose one of the following options:

5
6 OPTION 1
7

8 Eighty-five percent of the moneys generated within each municipality shall be retained in
9 subaccount #1 of the trust fund created ~~[in]~~ under subsection 5 of this section and shall be returned
10 to that municipality as provided ~~[in]~~ under subdivision (1) of subsection 5 of this section. Fifteen
11 percent of the moneys generated within each municipality shall be retained in subaccount #2 of the
12 trust fund created ~~[in]~~ under, and allocated as provided ~~[in]~~ under, subdivision (2) of subsection 5 of
13 this section.

14
15 OPTION 2
16

17 One hundred percent of the moneys generated within each municipality shall be retained in
18 subaccount #2 of the trust fund created ~~[in]~~ under, and allocated as provided ~~[in]~~ under, subdivision
19 (2) of subsection 5 of this section.

20 5. The moneys shall be retained in two separate subaccounts in the "Municipal Capital
21 Improvement Sales Tax Fund" which is hereby created in the state treasury. The fund moneys shall
22 be distributed to each municipality as follows:

23 (1) For municipalities choosing Option 1, eighty-five percent of the taxes collected within
24 each municipality and retained in subaccount #1 of the trust fund shall be returned to each
25 municipality;

26 (2) For municipalities choosing Option 2, the moneys retained in subaccount #2 of the trust
27 fund shall be distributed to each municipality based on the percentage ratio that the population of
28 that municipality bears to the total population of all of the municipalities choosing Option 2.

29 6. All revenue received by a municipality from the tax authorized under ~~[the provisions of]~~
30 this section shall be deposited monthly in a special trust fund and shall be used solely for capital
31 improvements, including the operation and maintenance of capital improvements, for so long as the
32 tax shall remain in effect. Once the tax authorized ~~[by]~~ under this section is abolished or is
33 terminated by any means, all funds remaining in the special trust fund required ~~[by]~~ under this
34 subsection shall be used solely for the maintenance of the capital improvements made with revenues
35 raised by the tax authorized ~~[by]~~ under this section. Any funds in the special trust fund required
36 ~~[by]~~ under this subsection which are not needed for current expenditures may be invested by the
37 governing body in accordance with applicable laws relating to the investment of other municipal
38 funds. The provisions of this subsection shall apply only to taxes authorized ~~[by]~~ under this section
39 which have not been imposed to retire bonds issued ~~[pursuant to]~~ under this section.

40 7. All revenue received by a municipality which issues bonds under this section and imposes
41 the tax authorized ~~[by]~~ under this section to retire such bonds shall be deposited in a special trust
42 fund and shall be used solely to retire such bonds, except to the extent that such funds are required
43 for the operation and maintenance of capital improvements. Once all of such bonds have been
44 retired, all funds remaining in the special trust fund required ~~[by]~~ under this subsection shall be used
45 solely for the maintenance of the capital improvements made with the revenue received as a result
46 of the issuance of such bonds. Any funds in the special trust fund required ~~[by]~~ under this
47 subsection which are not needed to meet current obligations under the bonds issued under this
48 section may be invested by the governing body in accordance with applicable laws relating to the
49 investment of other municipal funds. The provisions of this subsection shall apply only to taxes

1 authorized ~~[by]~~ under this section which have been imposed to retire bonds issued under this
2 section.

3 8. After the effective date of any tax imposed under ~~[the provisions of]~~ this section, the
4 director of revenue shall perform all functions incident to the administration, collection,
5 enforcement, and operation of the tax in the same manner as provided ~~[in]~~ under sections 94.500 to
6 94.570, and the director of revenue shall collect in addition to the sales tax for the state of Missouri
7 the additional tax authorized under ~~[the authority of]~~ this section. The tax imposed hereunder and
8 the tax imposed under the sales tax law of the state of Missouri shall be collected together and
9 reported upon such forms and under such administrative rules and regulations as may be prescribed
10 by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and
11 32.087 shall apply to the tax imposed under this section.

12 9. The director of revenue may authorize the state treasurer to make refunds from the
13 amounts in the trust fund and credited to any municipality for erroneous payments and
14 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
15 municipalities. If any municipality abolishes the tax, the municipality shall notify the director of
16 revenue of the action at least ninety days prior to the effective date of the repeal and the director of
17 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount
18 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
19 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
20 elapsed after the effective date of abolition of the tax in such municipality, the director of revenue
21 shall remit the balance in the account to the municipality and close the account of that municipality.
22 The director of revenue shall notify each municipality of each instance of any amount refunded or
23 any check redeemed from receipts due the municipality.

24 10. Any other provision of this chapter notwithstanding, any municipality in a charter
25 county, with a population of nine hundred thousand or more which adopted a capital improvement
26 sales tax before August 28, 1995, shall by ordinance select Option 1 or Option 2 within sixty days of
27 August 28, 1995.

28 11. The tax authorized under this section shall comply with the provisions of section 67.495.
29 94.900. 1. (1) The governing body of the following cities may impose a tax as provided
30 ~~[in]~~ under this section:

31 (a) Any city of the third classification with more than ten thousand eight hundred but less
32 than ten thousand nine hundred inhabitants located at least partly within a county of the first
33 classification with more than one hundred eighty-four thousand but less than one hundred eighty-
34 eight thousand inhabitants;

35 (b) Any city of the fourth classification with more than four thousand five hundred but
36 fewer than five thousand inhabitants;

37 (c) Any city of the fourth classification with more than eight thousand nine hundred but
38 fewer than nine thousand inhabitants;

39 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine
40 thousand inhabitants;

41 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five
42 thousand inhabitants;

43 (f) Any city of the fourth classification with more than thirteen thousand five hundred but
44 fewer than sixteen thousand inhabitants;

45 (g) Any city of the fourth classification with more than seven thousand but fewer than eight
46 thousand inhabitants;

47 (h) Any city of the fourth classification with more than four thousand but fewer than four
48 thousand five hundred inhabitants and located in any county of the first classification with more
49 than one hundred fifty thousand but fewer than two hundred thousand inhabitants; or

(i) Any city of the third classification with more than thirteen thousand but fewer than fifteen thousand inhabitants and located in any county of the third classification without a township form of government and with more than thirty-three thousand but fewer than thirty-seven thousand inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant to the provisions of]~~ under this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

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

Shall the city of _____ (insert [city's] name of city) impose a citywide sales tax of _____ (insert amount) for the purpose of improving the public safety of the city?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted ~~[pursuant to]~~ under this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized ~~[by]~~ under this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ under this section.

3. All revenue received by a city from the tax authorized under ~~[the provisions of]~~ this section shall be deposited in a special trust fund and shall be used solely for improving the public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized ~~[by]~~ under this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of ~~[the department of]~~ revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of

the general revenue fund. The director of ~~[the department of]~~ revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax ~~[pursuant to]~~ under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of ~~[the department of]~~ revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of ~~[the department of]~~ revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of ~~[the department of]~~ revenue of the action at least ninety days prior to the effective date of the repeal and the director of ~~[the department of]~~ revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of ~~[the department of]~~ revenue shall remit the balance in the account to the city and close the account of that city. The director of ~~[the department of revenue]~~ shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

8. The tax authorized under this section shall comply with the provisions of section 67.495. 94.902. 1. The governing bodies of the following cities may impose a tax as provided ~~[in]~~ under this section:

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;

(3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;

(4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants;

(5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

(6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants; or

(7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants.

2. The governing body of any city listed ~~[in]~~ under subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized ~~[in]~~ under this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized ~~[in]~~ under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this

1 section shall not become effective unless the governing body of the city submits to the voters
 2 residing within the city, at a county or state general, primary, or special election, a proposal to
 3 authorize the governing body of the city to impose a tax under this section.

4 3. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in
 5 substantially the following form:

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

8 ☐ YES ☐ NO

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

11
 12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 13 the proposal, then the ordinance or order and any amendments to the order or ordinance shall
 14 become effective on the first day of the second calendar quarter after the director of revenue
 15 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the
 16 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective
 17 unless the proposal is resubmitted under this section to the qualified voters and such proposal is
 18 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a
 19 proposal under this section be submitted to the voters sooner than twelve months from the date of
 20 the last proposal under this section.

21 4. Any sales tax imposed under this section shall be administered, collected, enforced, and
 22 operated as required ~~[in]~~ under section 32.087. All sales taxes collected by the director of ~~the~~
 23 ~~department of~~ revenue under this section on behalf of any city, less one percent for cost of
 24 collection which shall be deposited in the state's general revenue fund after payment of premiums
 25 for surety bonds as provided ~~[in]~~ under section 32.087, shall be deposited in a special trust fund,
 26 which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust
 27 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
 28 commingled with any funds of the state. The provisions of section 33.080 to the contrary
 29 notwithstanding, money in this fund shall not be transferred and placed to the credit of the general
 30 revenue fund. The director shall keep accurate records of the amount of money in the trust fund and
 31 which was collected in each city imposing a sales tax under this section, and the records shall be
 32 open to the inspection of officers of the city and the public. Not later than the tenth day of each
 33 month the director shall distribute all moneys deposited in the trust fund during the preceding month
 34 to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such
 35 city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be
 36 enacted by the governing body of each such city. Expenditures may be made from the fund for any
 37 functions authorized in the ordinance or order adopted by the governing body submitting the tax to
 38 the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be
 39 used solely for the designated purposes. Any funds in the special trust fund which are not needed
 40 for current expenditures shall be invested in the same manner as other funds are invested. Any
 41 interest and moneys earned on such investments shall be credited to the fund.

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

1 in such city, the director shall remit the balance in the account to the city and close the account of
 2 that city. The director shall notify each city of each instance of any amount refunded or any check
 3 redeemed from receipts due the city.

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

7 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate of _____
 8 (insert rate of percent) percent for the purpose of improving the public safety of the city?

9 ☐ YES ☐ NO

10
 11 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 12 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 13 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 14 repeal, then the sales tax authorized ~~[in]~~ under this section shall remain effective until the question is
 15 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the
 16 qualified voters voting on the question.

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

27 8. Any sales tax imposed under this section by a city described under subdivision (6) of
 28 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No
 29 city described under subdivision (6) of subsection 1 of this section shall collect a sales tax ~~[pursuant~~
 30 ~~to]~~ under this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a
 31 sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this
 32 section.

33 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 34 apply to the tax imposed under this section.

35 10. The tax authorized under this section shall comply with the provisions of section 67.495.
 36 94.950. 1. As used in this section, "museum" means museums operating or to be built in the
 37 city and that are registered with the United States Internal Revenue Service as a 501(c)(3)
 38 corporation, or an organization that is registered with the United States Internal Revenue Service as
 39 a 501(c)(3) corporation and that develops, promotes, or operates historical locations or preservation
 40 sites.

41 2. The governing body of any home rule city with more than forty-five thousand five
 42 hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any
 43 county of the first classification with more than one hundred four thousand six hundred but fewer
 44 than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance, a
 45 sales tax on all retail sales made within the city which are subject to sales tax under chapter 144.
 46 The tax authorized ~~[in]~~ under this section shall not exceed one-half of one percent, and shall be
 47 imposed solely for the purpose of funding the operation, construction, or renovation of historical
 48 locations and museums to promote tourism. The tax authorized ~~[in]~~ under this section shall be in
 49 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges

1 and taxes. The order or ordinance shall not become effective unless the governing body of the city
 2 submits to the voters residing within the city at a state general, primary, or special election a
 3 proposal to authorize the governing body of the city to impose a tax under this section.

4 3. The ballot of submission for the tax authorized ~~[in]~~ under this section shall be in
 5 substantially the following form:

6 Shall (insert the name of the city) impose a sales tax at a rate of (insert
 7 rate of percent) percent, solely for the purpose of funding the operation, construction, or renovation
 8 of historical locations and museums to promote tourism?

9 ☐ YES ☐ NO

10
 11 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
 12 the question, place an "X" in the box opposite "NO".

13
 14 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 15 the question, then the tax shall become effective on the first day of the second calendar quarter
 16 immediately following notification to the department of revenue. If a majority of the votes cast on
 17 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 18 become effective unless and until the question is resubmitted under this section to the qualified
 19 voters and such question is approved by a majority of the qualified voters voting on the question.

20 4. All revenue collected under this section by the director of ~~[the department of]~~ revenue on
 21 behalf of any city, except for one percent for the cost of collection which shall be deposited in the
 22 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and
 23 shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be used solely for
 24 the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
 25 commingled with any funds of the state. The director may make refunds from the amounts in the
 26 trust fund and credited to the city for erroneous payments and overpayments made, and may redeem
 27 dishonored checks and drafts deposited to the credit of such city. Any funds in the trust fund which
 28 are not needed for current expenditures shall be invested in the same manner as other funds are
 29 invested. Any interest and moneys earned on such investments shall be credited to the fund. Not
 30 later than the tenth day of each month, the director shall distribute all moneys deposited in the trust
 31 fund during the preceding month to the city that levied the sales tax.

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

44 6. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state
 45 sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
 46 the tax, and all exemptions granted to agencies of government, organizations, and persons under
 47 ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to the imposition and
 48 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required
 49 ~~[by sections 144.010 to 144.525]~~ under chapter 144 for the administration and collection of the state

sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided ~~[in]~~ under section 32.057 and ~~[sections 144.010 to 144.525]~~ chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided ~~[in sections 144.010 to 144.525]~~ under chapter 144.

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

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism?

☐ YES ☐ NO

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

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

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

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

10. The tax authorized under this section shall comply with the provisions of section 67.495. 94.1000. 1. The governing body of any city not within a county is hereby authorized to

1 impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under ~~the~~
 2 ~~provisions of sections 144.010 to 144.525]~~ chapter 144 for the purpose of funding medical care for
 3 the medically indigent.

4 For the purposes of this section, the term "medically indigent" shall mean those individuals and
 5 families who do not have employer-sponsored health insurance, coverage under the Medicaid or
 6 Medicare programs, or income levels, as determined by the city imposing the tax, sufficient to
 7 purchase adequate health insurance coverage. The tax authorized ~~by~~ under this section shall be in
 8 addition to any and all other sales taxes allowed by law. The ordinance or order shall become
 9 effective after the governing body of the city shall submit to the voters of that city a proposal to
 10 authorize the tax.

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

12 Shall the city of(insert name of city) impose a sales tax of
 13 (insert amount) for the purpose of funding medical care for the medically indigent?

14 ☐ YES ☐ NO

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

18
 19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 20 the proposal, then the ordinance or order shall be in effect, beginning the first day of the second
 21 calendar quarter following its adoption. If a majority of the votes cast by the qualified voters voting
 22 are opposed to the proposal, then the governing body of the city shall have no power to impose the
 23 sales tax authorized ~~in~~ under this section unless and until the governing body of the city shall again
 24 have submitted another such proposal and the proposal is approved by the requisite majority of the
 25 qualified voters voting thereon. However, in no event shall a proposal ~~pursuant to~~ under this
 26 section be submitted to the voters sooner than twelve months from the date of the last proposal
 27 submitted ~~pursuant to~~ under this section.

28 3. After the effective date of any tax imposed under ~~the provisions of~~ this section, the
 29 director of revenue shall perform all functions incident to the administration, collection,
 30 enforcement, and operation of the tax in the same manner as provided ~~in~~ under sections 94.500 to
 31 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri
 32 the additional tax authorized under ~~the authority of~~ this section. The tax imposed ~~pursuant to~~
 33 under this section and the tax imposed under the sales tax law of the state of Missouri shall be
 34 collected together and reported upon such forms and under such administrative rules and regulations
 35 as may be prescribed by the director of revenue. Except as modified in this section, all provisions of
 36 sections 32.085 and 32.087 shall apply to the tax imposed under this section.

37 4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one
 38 percent, three-eighths of one percent, one-half of one percent, five-eighths of one percent, three-
 39 fourths of one percent, seven-eighths of one percent, or one percent of the receipts from the sale at
 40 retail of all tangible personal property and taxable services at retail within any city adopting such
 41 tax, if such property and services are subject to taxation by the state of Missouri under ~~the~~
 42 ~~provisions of sections 144.010 to 144.525]~~ chapter 144.

43 5. All revenue generated from the tax authorized under ~~the provisions of~~ this section shall
 44 be deposited into the "Medical Indigence Sales Tax Fund", which is hereby created in the state
 45 treasury. The fund moneys shall be distributed to the city from which the revenue was generated for
 46 the sole purpose of funding medical care for the medically indigent, as that term is defined ~~in~~
 47 under this section. Once the tax authorized ~~by~~ under this section is abolished or terminated by any
 48 means, all funds remaining in the fund shall be used solely for that purpose.

49 6. The tax authorized under this section shall comply with the provisions of section 67.495.

94.1008. 1. The governing body of any third class city with a population of at least seventeen thousand which is located in a county of the third classification without a township form of government and with a population of at least twenty-four thousand four hundred but not in excess of twenty-five thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined ~~[in]~~ under sections 238.300 to 238.367. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of (insert name of city) impose a sales tax of (insert rate) for the purpose of funding economic development in order to fund a (insert description of economic development project to be approved); provided that, the sales tax shall terminate upon the payment of all bonds issued to complete the (insert description of economic development project to be approved)? There is no guarantee of any state funding.

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax ~~[pursuant to]~~ under such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized ~~[in]~~ under this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ under this section.

3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided ~~[in]~~ under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ under this section. The tax imposed ~~[pursuant to]~~ under this section and the tax imposed ~~[pursuant to]~~ under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and ~~[pursuant to]~~ under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified ~~[in]~~ under this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed ~~[pursuant to]~~ under this section.

4. The economic development sales tax may be approved at a rate of one-quarter of one percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144.

5. All revenue generated from the tax authorized ~~[pursuant to the provisions of]~~ under this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined ~~[in]~~ under this section. The tax authorized ~~[by]~~ under this section shall terminate as approved by the voters.

6. The tax authorized under this section shall comply with the provisions of section 67.495. 94.1010. 1. The governing body of any city which has a population of at least thirty-five thousand and is located in a county with a population of at least sixty-three thousand but not in excess of eighty thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean the funding of the construction and debt financing of a civic and convention center, as determined by the city imposing the tax. The tax authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the city of (insert name of city) impose a sales tax of (insert rate) for the purpose of funding economic development in order to construct a convention center?
There is no guarantee of any state funding.

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax ~~[pursuant to]~~ under such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized ~~[in]~~ under this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ under this section.

3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided ~~[in]~~ under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ under this section. The tax imposed ~~[pursuant to]~~ under this section and the tax imposed ~~[pursuant to]~~ under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and ~~[pursuant to]~~ under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed

1 ~~[pursuant to]~~ under this section.

2 4. The economic development sales tax may be approved at a rate of one-eighth of one
3 percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent, three-
4 fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal
5 property and taxable services at retail within any city adopting such tax, if such property and
6 services are subject to taxation by the state of Missouri ~~[pursuant to the provisions of sections~~
7 ~~144.010 to 144.525]~~ under chapter 144.

8 5. All revenue generated from the tax authorized ~~[pursuant to the provisions of]~~ under this
9 section, less one percent for the cost of collection which shall be deposited in the general revenue
10 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby
11 created in the state treasury. The fund moneys shall be distributed to the city from which the
12 revenue was generated for the sole purpose of funding economic development, as that term is
13 defined ~~[in]~~ under this section. The tax authorized ~~[by]~~ under this section is abolished or terminated
14 when the original indebtedness for the civic and convention center is fully paid.

15 6. The tax authorized under this section shall comply with the provisions of section 67.495.

16 94.1012. 1. The governing body of any city of the third classification with more than
17 sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may
18 impose, by ordinance or order, an economic development sales tax on all retail sales which are
19 subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 for
20 the purpose of funding economic development. For the purposes of this section, the term "economic
21 development" shall mean funding any economic development project approved by the voters,
22 including a transportation corporation, as defined ~~[in]~~ under sections 238.300 to 238.367. The tax
23 authorized ~~[by]~~ under this section shall be in addition to any and all other sales taxes allowed by
24 law. The ordinance or order shall become effective after the governing body of the city shall submit
25 to the voters of that city a proposal to authorize the tax.

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

27 Shall the city of (insert name of city) impose a sales tax of (insert rate) for the
28 purpose of funding economic development in order to fund a (insert description of economic
29 development project to be approved); provided that, the sales tax shall terminate upon the payment
30 of all bonds issued to complete the (insert description of economic development project to be
31 approved)? There is no guarantee of any state funding.

32 ☐ YES ☐ NO

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

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
38 the proposal, then the ordinance or order shall be in effect beginning the first day of the second
39 calendar quarter following its adoption or a later date if authorized by the governing body. If the
40 governing body has not authorized the initial collection of the tax ~~[pursuant to]~~ under such
41 ordinance or order within three years after the date of the passage of the proposal, authorization for
42 the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified
43 voters voting are opposed to the proposal, then the governing body of the city shall have no power
44 to impose the sales tax authorized ~~[in]~~ under this section unless and until the governing body of the
45 city shall again have submitted another such proposal and the proposal is approved by the requisite
46 majority of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~
47 under this section be submitted to the voters sooner than twelve months from the date of the last
48 proposal submitted ~~[pursuant to]~~ under this section.

49 3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ under this

section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ under this section. The tax imposed ~~[pursuant to]~~ under this section and the tax imposed ~~[pursuant to]~~ under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed ~~[pursuant to]~~ under this section.

4. The economic development sales tax may be approved at a rate of one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144.

5. All revenue generated from the tax authorized ~~[pursuant to the provisions of]~~ under this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined ~~[in]~~ under this section. The tax authorized ~~[by]~~ under this section shall terminate as approved by the voters.

6. The tax authorized under this section shall comply with the provisions of section 67.495."; and

Further amend said bill, Page 9, Section 99.848, Line 15, by inserting after said section and line the following:

"143.011. 1. A tax is hereby imposed for every taxable year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

If the Missouri taxable income is:	The tax is:
Not over \$1,000.00	1 1/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

2. (1) Beginning with the 2017 calendar year, the top rate of tax under subsection 1 of this section may be reduced over a period of years. Each reduction in the top rate of tax shall be by one-tenth of a percent and no more than one reduction shall occur in a calendar year. No more than five reductions shall be made under this subsection. Reductions in the rate of tax shall take effect on January first of a calendar year and such reduced rates shall continue in effect until the next reduction occurs.

(2) A reduction in the rate of tax shall only occur if the amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least one hundred fifty million dollars.

(3) Any modification of tax rates under this subsection shall only apply to tax years that begin on or after a modification takes effect.

(4) The director of the department of revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the provisions of this subsection. The bracket for income subject to the top rate of tax shall be eliminated once the top rate of tax has been reduced to five and one-half percent, and the top remaining rate of tax shall apply to all income in excess of the income in the second highest remaining income bracket.

3. (1) In addition to the rate reductions under subsection 2 of this section, beginning with the 2019 calendar year, the top rate of tax under subsection 1 of this section shall be reduced by four-tenths of one percent. Such reduction in the rate of tax shall take effect on January first of the 2019 calendar year.

(2) The modification of tax rates under this subsection shall only apply to tax years that begin on or after the date the modification takes effect.

(3) The director of the department of revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the provisions of this subsection.

4. (1) Beginning with the 2020 calendar year, the top rate of tax under subsection 1 of this section shall be reduced by twelve-hundredths of one percent. Such reduction in the rate of tax shall take effect on January 1, 2020.

(2) (a) Beginning with the 2021 calendar year, the top rate of tax under subsection 1 of this section may be adjusted annually over a period of two years, according to the provisions of this subdivision.

(b) Beginning with the 2021 calendar year, for every additional forty-six million dollars in total state sales and use tax revenue received from October 1, 2019, to September 30, 2020, over a four percent increase from the total state sales and use tax revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection 1 of this section shall be reduced from its 2020 rate by five-hundredths of one percent. Beginning with the 2021 calendar year, for every forty-six million dollars by which the total state sales and use tax revenue received from October 1, 2019, to September 30, 2020, fails to equal a four percent increase from the amount of total state sales and use tax revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection 1 of this section shall be increased from its 2020 rate by five-hundredths of one percent.

(c) Beginning with the 2022 calendar year, for every additional forty-six million dollars in total state sales and use tax revenue received from October 1, 2020, to September 30, 2021, over an eight percent increase from the total state sales and use tax revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection 1 of this section shall be reduced from its 2021 rate by five-hundredths of one percent. Beginning with the 2022 calendar year, for every forty-six million dollars by which the total state sales and use tax revenue received from October 1, 2020, to September 30, 2021, fails to equal an eight percent increase from the amount of total state sales and use tax revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection 1 of this section shall be increased from its 2021 rate by five-hundredths of one percent.

(3) Any adjustment of tax rates under subdivision (2) of this subsection shall take effect on January first of the calendar year following the year in which a change in total state sales and use tax revenue triggered an adjustment.

(4) The director of the department of revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the provisions of this subsection.

5. Beginning with the 2017 calendar year, the brackets of Missouri taxable income identified in subsection 1 of this section shall be adjusted annually by the percent increase in inflation. The director shall publish such brackets annually beginning on or after October 1, 2016.

Modifications to the brackets shall take effect on January first of each calendar year and shall apply to tax years beginning on or after the effective date of the new brackets.

[5-] 6. As used in this section, the following terms mean:

(1) "CPI", the Consumer Price Index for All Urban Consumers for the United States as reported by the Bureau of Labor Statistics, or its successor index;

(2) "CPI for the preceding calendar year", the average of the CPI as of the close of the twelve month period ending on August thirty-first of such calendar year;

(3) "Net general revenue collected", all revenue deposited into the general revenue fund, less refunds and revenues originally deposited into the general revenue fund but designated by law for a specific distribution or transfer to another state fund;

(4) "Percent increase in inflation", the percentage, if any, by which the CPI for the preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and ending August 31, 2015.

144.088. 1. For purposes of this section, the following terms shall mean:

(1) "Sales invoice", any document, in either paper or electronic format, which lists items to be sold as part of a sales transaction and states the prices of such items; and

(2) "Sales receipt", any document, in either paper or electronic format, which lists items sold as part of a sales transaction and states the prices of such items.

2. Any seller who sells more than five hundred thousand dollars worth of goods per year and who provides a purchaser with a sales receipt or sales invoice in conjunction with a sale, as defined under section 144.010, shall clearly state on such sales receipt or sales invoice the total rate of all sales tax imposed on the sale referenced by such document. This total rate shall reflect any applicable state or local sales tax authorized under the laws of this state.

144.605. The following words and phrases as used in sections 144.600 to 144.745 mean and include:

(1) "Calendar quarter", the period of three consecutive calendar months ending on March thirty-first, June thirtieth, September thirtieth or December thirty-first;

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

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

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

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

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

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

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

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

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

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

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

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

(g) a. Beginning January 1, 2020, a vendor engages in business activities within this state if the cumulative gross receipts from the vendor's sales of tangible personal property to purchasers for the purpose of storage, use, or consumption in this state are one hundred thousand dollars or more, or a vendor sold tangible personal property into this state in two hundred or more separate transactions, during any twelve-month period, as determined under subparagraph b. of this paragraph;

b. Following the close of each calendar quarter, a vendor shall determine whether the vendor met the requirements provided under subparagraph a. of this paragraph during the twelve-month period ending on the last day of the preceding calendar quarter. If the vendor met such requirements for any such twelve-month period, such vendor shall collect and remit the tax as provided under section 144.635 for a period of not less than twelve months, beginning not more than three months following the close of the preceding calendar quarter, and shall continue to collect and remit the tax for as long as the vendor is engaged in business activities in this state, as provided under this paragraph, or otherwise maintains a substantial nexus with this state;

c. The provisions of this paragraph shall only apply to vendors that do not have a physical presence within the state and the associated sales of tangible personal property occurred with use of the internet;

d. Any department that has the constitutional authority to collect sales or use tax under Article IV of the Constitution of Missouri may remit any moneys collected under this paragraph to the department of revenue and such moneys shall be deposited into the state general revenue fund established under section 33.543; and

e. Any vendor that meets subparagraph c. of this paragraph shall not be subject to local use tax imposed by a political subdivision in this state enacted prior to January 1, 2020, except in such political subdivisions in which a majority of voters have approved expanding a use tax that was enacted prior to January 1, 2020;

(3) "Maintains a place of business in this state" includes maintaining, occupying, or using, permanently or temporarily, directly or indirectly, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business in this state, whether owned or operated by the vendor or by any other person other than a common carrier acting in its capacity as such;

(4) "Person", any individual, firm, copartnership, joint venture, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or

1 any other group or combination acting as a unit, and the plural as well as the singular number;

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

4 (6) "Purchaser", any person who is the recipient for a valuable consideration of any sale of
5 tangible personal property acquired for use, storage or consumption in this state;

6 (7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal
7 property, or the right to use, store or consume the same, for a consideration paid or to be paid, and
8 any transaction whether called leases, rentals, bailments, loans, conditional sales or otherwise, and
9 notwithstanding that the title or possession of the property or both is retained for security. For the
10 purpose of this law the place of delivery of the property to the purchaser, user, storer or consumer is
11 deemed to be the place of sale, whether the delivery be by the vendor or by common carriers,
12 private contractors, mails, express, agents, salesmen, solicitors, hawkers, representatives,
13 consignors, peddlers, canvassers or otherwise;

14 (8) "Sales price", the consideration including the charges for services, except charges
15 incident to the extension of credit, paid or given, or contracted to be paid or given, by the purchaser
16 to the vendor for the tangible personal property, including any services that are a part of the sale,
17 valued in money, whether paid in money or otherwise, and any amount for which credit is given to
18 the purchaser by the vendor, without any deduction therefrom on account of the cost of the property
19 sold, the cost of materials used, labor or service cost, losses or any other expenses whatsoever,
20 except that cash discounts allowed and taken on sales shall not be included and "sales price" shall
21 not include the amount charged for property returned by customers upon rescission of the contract
22 of sales when the entire amount charged therefor is refunded either in cash or credit or the amount
23 charged for labor or services rendered in installing or applying the property sold, the use, storage or
24 consumption of which is taxable pursuant to sections 144.600 to 144.745. The sales price shall not
25 include usual and customary delivery charges that are separately stated. In determining the amount
26 of tax due pursuant to sections 144.600 to 144.745, any charge incident to the extension of credit
27 shall be specifically exempted;

28 (9) "Selling agent", every person acting as a representative of a principal, when such
29 principal is not registered with the director of revenue of the state of Missouri for the collection of
30 the taxes imposed pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745 and who
31 receives compensation by reason of the sale of tangible personal property of the principal, if such
32 property is to be stored, used, or consumed in this state;

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

36 (11) "Tangible personal property", all items subject to the Missouri sales tax as provided in
37 subdivisions (1) and (3) of subsection 1 of section 144.020;

38 (12) "Taxpayer", any person remitting the tax or who should remit the tax levied by sections
39 144.600 to 144.745;

40 (13) "Use", the exercise of any right or power over tangible personal property incident to the
41 ownership or control of that property, except that it does not include the temporary storage of
42 property in this state for subsequent use outside the state, or the sale of the property in the regular
43 course of business;

44 (14) "Vendor", every person engaged in making sales of tangible personal property by mail
45 order, by advertising, by agent or peddling tangible personal property, soliciting or taking orders for
46 sales of tangible personal property, for storage, use or consumption in this state, all salesmen,
47 solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of the dealers,
48 distributors, consignors, supervisors, principals or employers under whom they operate or from
49 whom they obtain the tangible personal property sold by them, and every person who maintains a

1 place of business in this state, maintains a stock of goods in this state, or engages in business
2 activities within this state and every person who engages in this state in the business of acting as a
3 selling agent for persons not otherwise vendors as defined in this subdivision. Irrespective of
4 whether they are making sales on their own behalf or on behalf of the dealers, distributors,
5 consignors, supervisors, principals or employers, they must be regarded as vendors and the dealers,
6 distributors, consignors, supervisors, principals or employers must be regarded as vendors for the
7 purposes of sections 144.600 to 144.745.

8 144.637. 1. The director of revenue shall provide and maintain a database that describes
9 boundary changes for all taxing jurisdictions and the effective dates of such changes for the use of
10 vendors collecting the tax imposed under sections 144.600 to 144.746.

11 2. For the identification of counties and cities, codes corresponding to the rates shall be
12 provided according to Federal Information Processing Standards (FIPS) as developed by the
13 National Institute of Standards and Technology. For the identification of all other jurisdictions,
14 codes corresponding to the rates shall be in a format determined by the director.

15 3. The director shall provide and maintain a database that assigns each five- and nine-digit
16 zip code to the proper rates and taxing jurisdictions. The lowest combined tax rate imposed in the
17 zip code area shall apply if the area includes more than one tax rate in any level of taxing
18 jurisdiction. If a nine-digit zip code designation is not available for a street address, or if a vendor is
19 unable to determine the nine-digit zip code designation applicable to a purchase after exercising due
20 diligence to determine the designation, the vendor may apply the rate for the five-digit zip code
21 area. For purposes of this section, there shall be a rebuttable presumption that a vendor has
22 exercised due diligence if the vendor has attempted to determine the nine-digit zip code designation
23 by utilizing software approved by the director that makes this designation from the street address
24 and the five-digit zip code applicable to a purchase.

25 4. The director may provide address-based boundary database records for assigning taxing
26 jurisdictions and associated rates which shall be in addition to the requirements of subsection 3 of
27 this section. The database records shall be in the same approved format as the database records
28 required under subsection 3 of this section and shall meet the requirements developed under the
29 federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director develops
30 address-based assignment database records, vendors shall be required to use such database. A
31 vendor shall use such database records in place of the five- and nine-digit zip code database records
32 provided in subsection 3 of this section. If a vendor is unable to determine the applicable rate and
33 jurisdiction using an address-based database record after exercising due diligence, the vendor may
34 apply the nine-digit zip code designation applicable to a purchase. If a nine-digit zip code
35 designation is not available for a street address or if a vendor is unable to determine the nine-digit
36 zip code designation applicable to a purchase after exercising due diligence to determine the
37 designation, the vendor may apply the rate for the five-digit zip code area. For the purposes of this
38 section, there shall be a rebuttable presumption that a vendor has exercised due diligence if the
39 vendor has attempted to determine the tax rate and jurisdiction by utilizing software approved by the
40 director and makes the assignment from the address and zip code information applicable to the
41 purchase. If the director has met the requirements of subsection 3 of this section, the director may
42 also elect to certify address-based databases provided by third parties for assigning tax rates and
43 jurisdictions. The databases shall be in the same approved format as the database records under this
44 section and meet the requirements developed under the federal Mobile Telecommunications
45 Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies an address-based database provided
46 by a third party, a vendor may use such database in place of the database provided for in this
47 subsection.

48 5. The electronic databases provided in subsections 1 to 4 of this section shall be in a
49 downloadable format as determined by the director. The databases may be directly provided by the

1 director or provided by a third party as designated by the director. The databases shall be provided
 2 at no cost to the user of the database. The provisions of subsections 3 and 4 of this section shall not
 3 apply if the purchased product is received by the purchaser at the business location of the vendor.

4 6. No vendor shall be liable for reliance upon erroneous data provided by the director on tax
 5 rates, boundaries, or taxing jurisdiction assignments.

6 144.701. 1. The revenue derived from the rate of one cent on the dollar of the tax imposed
 7 by sections 144.010 to 144.430 and sections 144.600 to 144.745 which shall be deemed to be local
 8 tax revenue, shall be deposited by the state treasurer in a special trust fund, which is hereby created,
 9 to be known as the "School District Trust Fund". The money in the fund shall be distributed to the
 10 public school districts of the state in the manner provided in sections 163.031 and 163.087 and shall
 11 be appropriated and used for no other purpose; except that, of all refunds made of taxes collected
 12 under the provisions of sections 144.010 to 144.430 and sections 144.600 to 144.745, the
 13 appropriate percentage of any refund shall be paid from the school district trust fund, and except that
 14 the state may retain a fee as a charge for collecting and disbursing moneys so deposited, and
 15 transfers may be made from the fund as provided in section 164.013. The state collection fee shall
 16 not exceed two and one-half million dollars or one percent of the amount deposited in the fund,
 17 whichever is less. The fee shall be negotiated annually through the appropriation process. Any
 18 balance remaining in the fund at the end of an appropriation period shall not be transferred to
 19 general revenue, and the provisions of section 33.080 shall not apply to the fund. Moneys in the
 20 trust fund shall be invested by the state treasurer in the same deposits and obligations in which state
 21 funds are authorized by law to be invested, except that the deposits and obligations shall mature and
 22 become payable in time for distribution of the funds as provided in sections 163.031 and 163.087.

23 2. The revenue derived under paragraph (g) of subdivision (2) of section 144.605 shall be
 24 exempt from the provisions of this section and shall be deposited into the state general revenue fund
 25 established under section 33.543.

26 144.752. 1. For the purposes of this section, the following terms shall mean:

27 (1) "Marketplace facilitator", a person that contracts with sellers to facilitate for
 28 consideration, regardless of whether deducted as fees from the transaction, the sale of the seller's
 29 products through an electronic marketplace operated by a person, and engages:

30 (a) Either directly or indirectly, through one or more affiliated persons in any of the
 31 following:

32 a. Transmitting or otherwise communicating the offer or acceptance between the purchaser
 33 and marketplace seller;

34 b. Owning or operating the infrastructure, electronic or physical, or technology that brings
 35 purchasers and marketplace sellers together;

36 c. Providing a virtual currency that purchasers are allowed or required to use to purchase
 37 products from the marketplace seller; or

38 d. Software development or research and development activities related to any of the
 39 activities described in paragraph (b) of this subdivision if such activities are directly related to an
 40 electronic marketplace operated by a person or an affiliated person; and

41 (b) In any of the following activities with respect to the marketplace seller's products:

42 a. Payment processing services;

43 b. Fulfillment or storage services;

44 c. Listing products for sale;

45 d. Setting prices;

46 e. Branding sales as those of the marketplace facilitator;

47 f. Order taking;

48 g. Advertising or promotion; or

49 h. Providing customer service or accepting or assisting with returns or exchanges.

A marketplace facilitator is a vendor as defined in section 144.605 and shall comply with the provisions of sections 144.600 to 144.753;

(2) "Marketplace seller", a seller that makes sales through any electronic marketplace operated by a marketplace facilitator;

(3) "Person", any individual, firm, copartnership, joint venture, association, corporation, municipal or private, whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the department of transportation, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit;

(4) "Purchaser", any person who is the recipient for a valuable consideration of any sale of tangible personal property acquired for use, storage, or consumption in this state;

(5) "Retail sale", the same meaning as defined under sections 144.010 and 144.011, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state and subject to tax under subdivision (9) of subsection 1 of section 144.020;

(6) "Seller", a person selling or furnishing tangible personal property or rendering services on the receipts from which a tax is imposed under section 144.020.

2. By no later than January 1, 2020, marketplace facilitators that reach the threshold provided under paragraph (g) of subdivision (2) of section 144.605 shall register with the department to collect and remit use tax on sales made through the marketplace facilitator's marketplace by or on behalf of a marketplace seller that are delivered into the state, whether by the marketplace facilitator or another person. Such retail sales shall include those made directly by the marketplace facilitator and shall also include those retail sales made by marketplace sellers through the marketplace facilitator's marketplace. The collection and reporting requirements of this subsection shall not apply to retail sales other than those made through a marketplace facilitator's marketplace.

3. Marketplace facilitators that are required to collect use tax under this section shall report and remit the tax in accordance with the provisions of this chapter and shall maintain records of all sales delivered to a location in the state, including copies of invoices showing the purchaser, address, purchase amount, and use tax collected. Such records shall be made available for review and inspection upon request by the department.

4. Marketplace facilitators who properly collect and remit to the department in a timely manner use tax on sales in accordance with the provisions of this section by or on behalf of marketplace sellers shall be eligible for any discount provided under this chapter.

5. A marketplace facilitator shall provide the purchaser with a statement or invoice showing that the use tax was collected and shall be remitted on the purchaser's behalf.

6. Any taxpayer who remits use tax under this section shall be entitled to refunds or credits to the same extent and in the same manner provided in section 144.190 for taxes collected and remitted under this section.

7. Marketplace facilitators shall be subject to the penalty provisions, procedures, and reporting requirements provided under the provisions of this chapter.

8. For the purposes of this section, a marketplace facilitator shall not include a third party financial institution appointed by a merchant or a marketplace facilitator to handle various forms of payment transactions, such as processing credit cards and debit cards, and whose sole activity with respect to marketplace sales is to facilitate the payment transactions between two parties.

144.757. 1. Any county or municipality, except municipalities within a county having a charter form of government with a population in excess of nine hundred thousand, may, by a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined

in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county or municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of the county or municipality submits to the voters thereof at a municipal, county or state general, primary or special election a proposal to authorize the governing body of the county or municipality to impose a local use tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter form of government with a population in excess of nine hundred thousand may, upon voter approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section, impose a local use tax at the same rate as the local municipal sales tax with the revenues from all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section select one of the distribution options permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes.

2. (1) The ballot of submission, except for counties and municipalities described in subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

Shall the _____ (county or municipality's name) impose a local use tax at the same rate as the total local sales tax rate, currently _____ (insert percent), provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action? ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~

☐ YES

☐ NO

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

(2) (a) The ballot of submission in a county having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

For the purposes of enhancing county and municipal public safety, parks, and job creation and enhancing local government services, shall the county be authorized to collect a local use tax equal to the total of the existing county sales tax rate of (insert tax rate), provided that if the county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also be repealed, reduced or raised by the same voter action? Fifty percent of the revenue shall be used by the county throughout the county for improving and enhancing public safety, park improvements, and job creation, and fifty percent shall be used for enhancing local government services. The county shall be required to make available to the public an audited comprehensive financial report detailing the management and use of the countywide portion of the funds each year.

A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers and on certain taxable business transactions. ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~

☐ 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".

(b) The ballot of submission in a municipality within a county having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

Shall the municipality be authorized to impose a local use tax at the same rate as the local sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~

☐ 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) The ballot of submission in any city not within a county shall contain substantially the following language:

Shall the _____ (city name) impose a local use tax at the same rate as the local sales tax, currently at a rate of _____ (insert percent) which includes the capital improvements sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by the same action? ~~[A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.]~~

☐ 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".

(4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall have no power to impose the local use tax as herein authorized unless and until the governing body of the county or municipality shall again have submitted another proposal to authorize the governing body of the county or municipality to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

3. The local use tax may be imposed at the same rate as the local sales tax then currently in effect in the county or municipality upon all transactions which are subject to the taxes

1 imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such
 2 tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised
 3 by voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the
 4 same action repealing, reducing or raising the local sales tax.

5 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or
 6 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state
 7 buyers and on certain intrabusiness transactions. Such a description shall not change the
 8 classification, form or subject of the use tax or the manner in which it is collected.

9 144.790. 1. Any county, city, or political subdivision with an existing local use tax enacted
 10 prior to January 1, 2020, shall be permitted to keep such existing local use tax at a rate not to exceed
 11 the rate enacted as of January 1, 2020. Notwithstanding any provision of law to the contrary, such a
 12 county, city, or political subdivision shall not subject vendors engaging in business activity within
 13 this state under paragraph (g) of subdivision (2) of section 144.605 to such existing local use tax
 14 without first receiving separate approval from the voters of the county, city, or political subdivision
 15 under subsection 2 of this section.

16 2. Any county, city, or political subdivision may, by a majority vote of its governing body,
 17 submit to the voters of the county, city, or political subdivision a ballot authorizing a local use tax on
 18 vendors engaging in business activity within this state under paragraph (g) of subdivision (2) of
 19 section 144.605, which contains substantially the following language:

20
 21 Shall the _____ (insert name of county, city, or political subdivision) impose a
 22 local use tax on certain out-of-state vendors that utilize the internet or other means to sell tangible
 23 personal property into this state at the rate of _____ (insert percentage) percent?

24 ☐ YES ☐ NO

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

27 3. If a ballot question as set forth in subsection 2 of this section receives a majority of votes cast in
 28 favor of its proposal, the county, city, or political subdivision shall impose a local use tax to apply to
 29 vendors engaging in business activity within this state under paragraph (g) of subdivision (2) of
 30 section 144.605, and the county, city, or political subdivision shall notify the department of revenue
 31 within ten days of the vote. The approved local use tax shall be implemented according to all
 32 applicable provisions of law and shall become effective on the first day of the calendar quarter
 33 which begins at least forty-five days after the director of revenue receives notice of the voter
 34 approval."; and

35
 36 Further amend said bill by amending the title, enacting clause, and intersectional references
 37 accordingly.
 38