

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 762, Page 1, Section 37.1090, Line 12, by inserting
2 after the word, "entity," the words, "independent contractor,"; and
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4 Further amend said bill, Pages 2 and 3, Section 37.1094, Lines 1 to 30, by deleting all of said lines and
5 inserting in lieu thereof the following:
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7 "37.1094. 1. Each municipality shall provide electronically transmitted information to the office of
8 administration, in a format the office requires, for inclusion in the Missouri municipal government
9 expenditure database regarding each of the municipality's expenditures biannually. Information regarding the
10 first half of the calendar year shall be submitted before July thirty-first of such year. Information regarding
11 the second half of the calendar year shall be submitted before January thirtieth of the year immediately
12 following such year. No submission shall be required for any expenditures incurred before January 1, 2022.
13 The office of administration shall provide each municipality with a template in the format described in
14 section 37.1092 for the purpose of uploading the data. The office of administration shall have the authority to
15 grant the municipality access for the purpose of uploading the data.

16 2. Any municipality that fails to timely submit the required expenditure information to the office of
17 administration shall be subject to a fine of one hundred dollars per day.

18 3. The office of administration shall report any violation of this section to the department of revenue.
19 Upon notification from the office of administration that a municipality failed to timely submit expenditure
20 information as required under this section, the department of revenue shall notify the municipality, by
21 certified mail, that the expenditure information has not been received. Such notice shall clearly state:

22 (1) The name of the municipality;

23 (2) That the municipality shall be subject to a fine of one hundred dollars per day if the municipality
24 does not submit the expenditure information to the office of administration before the thirtieth day following
25 the postmarked date stamped on the certified mail envelope;

26 (3) That the fine will be enforced and collected as provided under subsection 4 or 5 of section
27 37.1094; and

28 (4) That the fine will begin accruing on the thirtieth day following the postmarked date stamped on
29 the certified mail envelope and will continue to accrue until the office of administration receives the
30 information.

31
32 In the event the expenditure information is received within thirty days of the postmarked date of the notice,
33 no fine shall accrue or be imposed. The office of administration shall report receipt of the expenditure
34 information to the department of revenue within ten business days. Failure of the municipality to submit the
35 required expenditure information within thirty days of the postmarked date of the notice shall cause the fine
36 to be collected as provided under subsection 4 or 5 of this section.

37 4. If a municipality collects a sales and use tax, the department of revenue may collect the fine
38 authorized under the provisions of subsection 2 of this section by offsetting any sales or use tax distributions
39 owed to the municipality. The fine shall not exceed ten percent of the total annual sales and use taxes
40 collected by the municipality in the preceding calendar year. The director of revenue shall retain two percent

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1 for the cost of such collection. The remaining revenues collected from such violations shall be distributed
 2 annually to the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines
 3 collected for any breach of the penal laws of the state are distributed.

4 5. If a municipality does not collect a sales and use tax, the department of revenue shall send a copy
 5 of the letter of notification of noncompliance to the county that has taxing authority for the municipality. The
 6 county may collect the fine authorized under the provisions of subsection 2 of this section by withholding
 7 taxes collected on behalf of the municipality. The fine shall not exceed ten percent of the total taxes collected
 8 by the county on behalf of the municipality in the preceding calendar year. The county may retain two
 9 percent of the withheld taxes. The remaining revenues collected from such violations shall be distributed
 10 annually to the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines
 11 collected for any breach of the penal laws of the state are distributed.

12 6. If a municipality fails to satisfy the reporting requirements of sections 37.1090 to 37.1098 within
 13 one year of receiving notification under subsection 3 of this section, the municipality shall be subject to
 14 dissolution."; and

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 16 Further amend said bill, Page 3, Section 37.1098, Line 9, by inserting after all of said line the following:

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 18 "139.250. 1. If any collector or collector-treasurer fails to make payment of the amount due from
 19 him or her on settlement, or in the time and manner prescribed by law, he or she and his or her sureties shall
 20 be liable to pay, as a penalty, ten percent a month on the amount wrongfully withheld, to be computed from
 21 the time the amount ought to have been paid until actual payment. This section shall apply to all revenue
 22 collections made by him or her, whether for state, county, city, town, district or school taxes, general or
 23 special, except that this section shall not apply to any collections related to taxes paid under protest or as part
 24 of a disputed assessment or to any collections related to the fine authorized under section 37.1094.

25 2. In case of refusal, notice may be served upon the collector or collector-treasurer in default and his
 26 or her sureties, informing them that a motion will be made to the circuit court of the county for a judgment
 27 against the collector and his or her sureties, for all sums of money due from him or her to the state or county,
 28 as the case may be, at time of making the motion, together with the penalty aforesaid.

29 3. The circuit courts of this state may hear and determine all such motions and proceedings.

30 4. The judgments rendered by the court under the provisions of this section shall have the same force
 31 and effect and be enforced in the same manner that other judgments in the circuit courts of this state are
 32 enforced.

33 5. Proceedings under this section shall be in the state or county, as the case may be. The notice may
 34 be served by any sheriff, coroner, or other person who would be a competent witness, and shall be served at
 35 least five days before the motion is made. The court may compel the production of all books, papers, records
 36 and other documents in the possession of the collector or others, to be used as evidence in the cause."; and
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38 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.