

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE NO. 2 FOR
HOUSE BILL NO. 548
100TH GENERAL ASSEMBLY

1235H.07C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 32.310, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 143.011, 144.605, and 144.701, RSMo, and to enact in lieu thereof fifty-nine new sections relating to taxation, with a penalty provision.

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

Section A. Sections 32.310, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 143.011, 144.605, and 144.701, RSMo, are repealed and fifty-nine new sections enacted in lieu thereof, to be known as sections 32.310, 32.350, 67.392, 67.495, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 143.011, 144.605, 144.637, 144.701, 144.752, and 144.790, to read as follows:

32.310. 1. The department of revenue shall create and maintain a mapping feature on its official public website that displays sales **and use** tax information of political subdivisions of this state that have taxing authority, including the current tax rate for each sales **and use** tax

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

4 imposed and collected. Such display shall have the option to showcase the borders and
5 jurisdiction of the following political subdivisions on a map of the state to the extent that such
6 political subdivisions collect sales **or use** tax:

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

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

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

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

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

**32.350. Notwithstanding any provision of law to the contrary, no county,
2 municipality, other political subdivision, or special taxing district shall increase any sales
3 or use tax to a rate that is greater than one and one-half percent above the rate of such tax
4 on the effective date of this section, and no county, municipality, other political subdivision,
5 or special taxing district shall increase any sales or use tax unless approved by the voters
6 in a general election.**

67.392. 1. The governing body of any county of the first classification with a population
2 of at least one hundred fifty thousand but not more than one hundred seventy thousand

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

39 67.395. Any funds in such special trust fund which are not needed for current expenditures may
40 be invested by the governing body in accordance with applicable laws relating to the investment
41 of other county funds.

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

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

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

4 **(1) A statement of the highest cumulative sales tax rate within the political**
5 **subdivision if the sales tax increase is enacted;**

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

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

67.505. 1. Any county may, by a majority vote of its governing body, impose a county
2 sales tax, in conjunction with a property tax reduction for each year in which the sales tax is
3 imposed, for the benefit of such county in accordance with the provisions of sections 67.500 to
4 67.545; provided, however, that no ordinance or order enacted pursuant to the authority granted
5 ~~[by] under [the provisions of]~~ sections 67.500 to 67.545 shall be effective unless the governing
6 body of the county submits to the voters of the county, at a county or state general, primary or
7 special election, a proposal to authorize the governing body of the county to impose a tax and
8 reduce property taxes under ~~[the provisions of]~~ sections 67.500 to 67.545.

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

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

14 ☐ YES ☐ NO

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

17

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

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

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

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

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

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

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

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

49

50 provided that, in the event that in the immediately preceding year a county actually collected
51 more or less sales tax revenue than the amount determined under subdivision (4) of section

52 67.500, the county shall adjust its total property tax levy for the current year to reflect such
53 increase or decrease.

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

58 **5. The tax authorized under this section shall comply with the provisions of section**
59 **67.495.**

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

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

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

13 ☐ YES ☐ NO

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

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

28 disapproved by the voters. The revenue collected from the sales tax authorized under this section
29 shall only be used for the purpose approved by voters of the county.

30 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
31 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
32 retail of all tangible personal property or taxable services at retail within any county adopting
33 such tax if such property and services are subject to taxation by the state of Missouri under ~~[the~~
34 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**. In any city not within a county or any
35 county described in subsection 5 of this section, no sales tax for the purpose of funding
36 zoological activities and zoological facilities as those terms are defined ~~[in]~~ **under** section
37 184.500 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and
38 collected before August 28, 2017. Beginning August 28, 2017, no county shall submit to the
39 voters any proposal that results in a combined rate of sales taxes adopted under this section in
40 excess of one percent.

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

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

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

59 7. In any county of the second classification with more than nineteen thousand seven
60 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales
61 tax authorized ~~[by]~~ **under** this section shall be distributed so that an amount equal to
62 three-fourths of the proceeds of the tax shall be distributed to the county and the remaining
63 one-fourth shall be distributed equally among the incorporated cities, towns, and villages of the

64 county. Upon request from any city, town, or village within the county, the county shall make
65 available for inspection the distribution report provided to the county by the department of
66 revenue. Any expenses incurred by the county in supplying such report to a city, town, or village
67 shall be paid by such city, town, or village.

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

74 9. No county in this state, other than a county with a charter form of government and
75 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall
76 impose a tax under this section for the purpose of funding in whole or in part the construction,
77 operation, or maintenance of any zoological activities, zoological facilities, zoological
78 organizations, the metropolitan zoological park and museum district as created under section
79 184.350, or any zoological boards.

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

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

97 **12. The tax authorized under this section shall comply with the provisions of section**
98 **67.495.**

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

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

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

16 ☐ YES ☐ NO

17

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

20

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

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

33 4. All sales taxes collected by the director of revenue under this section on behalf of any
34 county, less one percent for cost of collection which shall be deposited in the state's general
35 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall
36 be deposited in a special trust fund, which is hereby created, to be known as the "County

37 Employee Benefit Sales Tax Trust Fund". The moneys in the county employee benefit sales tax
38 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
39 the state. The director of revenue shall keep accurate records of the amount of money in the trust
40 and which was collected in each county imposing a sales tax under this section, and the records
41 shall be open to the inspection of officers of the county and the public. Not later than the tenth
42 day of each month, the director of revenue shall distribute all moneys deposited in the trust fund
43 during the preceding month to the county which levied the tax. Such funds shall be deposited
44 with the county treasurer of each such county, and all expenditures of funds arising from the
45 county employee benefit sales tax trust fund shall be for the provision of retirement benefits or
46 health care benefits for employees of the county and their dependents and for no other purpose.

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

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

61 **7. The tax authorized under this section shall comply with the provisions of section**
62 **67.495.**

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

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

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

16 ☐ YES ☐ NO

17

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

20

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

32 3. Twenty-five percent of the revenue received by a county treasurer from the tax
33 authorized ~~[pursuant to]~~ **under** this section shall be deposited in a special trust fund and shall
34 be used solely by a prosecuting attorney's office for such county for so long as the tax shall
35 remain in effect. The remainder of revenue shall be deposited in the county law enforcement
36 sales tax trust fund established ~~[pursuant to]~~ **under** section 67.582 of the county levying the tax
37 ~~[pursuant to]~~ **under** this section. The revenue derived from the tax imposed ~~[pursuant to]~~ **under**
38 this section shall be used for public law enforcement services only. No revenue derived from
39 the tax imposed ~~[pursuant to]~~ **under** this section shall be used for any private contractor
40 providing law enforcement services or for any private jail.

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

46 5. All sales taxes collected by the director of revenue ~~[pursuant to]~~ **under** this section
47 on behalf of any county, less one percent for cost of collection which shall be deposited in the
48 state's general revenue fund after payment of premiums for surety bonds as provided in section
49 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the
50 "County Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county law enforcement
51 sales tax trust fund, pursuant to the deposit ratio in subsection 3 of this section. The moneys in
52 the trust funds shall not be deemed to be state funds and shall not be commingled with any funds
53 of the state. The director of revenue shall keep accurate records of the amount of money in the
54 trusts and which was collected in each county imposing a sales tax ~~[pursuant to]~~ **under** this
55 section, and the records shall be open to the inspection of officers of the county and the public.
56 Not later than the tenth day of each month the director of revenue shall distribute all moneys
57 deposited in the trust funds during the preceding month to the county which levied the tax; such
58 funds shall be deposited with the county treasurer of each such county, and all expenditures of
59 funds arising from either trust fund shall be by an appropriation act to be enacted by the
60 governing body of each such county. Expenditures may be made from the funds for any
61 functions authorized ~~[in]~~ **under** the ordinance or order adopted by the governing body submitting
62 the tax to the voters.

63 6. The director of revenue may authorize the state treasurer to make refunds from the
64 amounts in the trust funds and credited to any county for erroneous payments and overpayments
65 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
66 If any county abolishes the tax, the county shall notify the director of revenue of the action at
67 least ninety days before the effective date of the repeal and the director of revenue may order
68 retention in the appropriate trust fund, for a period of one year, of two percent of the amount
69 collected after receipt of such notice to cover possible refunds or overpayments of the tax and
70 to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
71 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
72 shall remit the balance in the account to the county and close the account of that county
73 established ~~[pursuant to]~~ **under** this section. The director of revenue shall notify each county
74 of each instance of any amount refunded or any check redeemed from receipts due the county.

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

77 **8. The tax authorized under this section shall comply with the provisions of section**
78 **67.495.**

67.585. 1. The governing body of any county of the first classification with more than
2 two hundred thousand but fewer than two hundred sixty thousand inhabitants, through the
3 creation of a recreational and community center district which shall include only the area

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

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

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

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

32

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

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

39 Shall the county of (county's name) impose a sales tax of (insert amount) within
40 the boundaries of the (insert name) school district for the purpose of funding the
41 construction, repair, improvement, maintenance, and operation of and purchase of equipment for
42 community centers and other recreational facilities and programs?
43

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

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

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

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

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

69 (2) A petition signed by a number of registered voters of the county within the
70 recreational and community center district equal to at least ten percent of the number of
71 registered voters of the county within the recreational and community center district voting in
72 the last gubernatorial election is received requesting such.
73

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

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

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

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

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

105

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

110 **9. The tax authorized under this section shall comply with the provisions of section**
111 **67.495.**

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

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

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

18 ☐ YES ☐ NO

19

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

22

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

30 3. All revenue collected under this section by the director of ~~[the department of]~~ revenue
31 on behalf of any county, except for one percent for the cost of collection which shall be deposited
32 in the state's general revenue fund, shall be deposited in a special trust fund and shall be used
33 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
34 and shall not be commingled with any funds of the state. The director may make refunds from

35 the amounts in the trust fund and credited to the county for erroneous payments and
36 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
37 such county. Any funds in the special trust fund which are not needed for current expenditures
38 shall be invested in the same manner as other funds are invested. Any interest and moneys
39 earned on such investments shall be credited to the fund.

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

53 5. All applicable provisions in ~~[sections 144.010 to 144.525,]~~ **chapter 144** governing
54 the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
55 collection of the tax, and all exemptions granted to agencies of government, organizations, and
56 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
57 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
58 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
59 and collection of the state sales tax shall satisfy the requirements of this section, and no
60 additional permit or exemption certificate or retail certificate shall be required; except that, the
61 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
62 All discounts allowed the retailer under the state sales tax for the collection of and for payment
63 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
64 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made
65 applicable to violations of this section. If any person is delinquent in the payment of the amount
66 required to be paid under this section, or in the event a determination has been made against the
67 person for taxes and penalty under this section, the limitation for bringing suit for the collection
68 of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to~~
69 ~~144.525]~~ **under chapter 144**.

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

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

77 ☐ YES ☐ NO

78

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

81

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

85

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

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

100 **8. The tax authorized under this section shall comply with the provisions of section**
101 **67.495.**

 67.590. 1. The governing body of any second class county which has a population of
2 at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand
3 inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent
4 sales tax on all retail sales made in such county which are subject to taxation under ~~[the~~

5 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**. The tax authorized ~~[by]~~ **under** this
6 section shall be in addition to any and all other sales taxes allowed by law, provided, however,
7 that no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective
8 unless the governing body of the county submits to the voters of the county, at a county or state
9 general, primary or special election, a proposal to authorize the governing body of the county to
10 impose a tax.

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

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

19 ☐ YES ☐ NO

20

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

23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
25 of the proposal, then the ordinance or order 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
28 unless and until the governing body of the county shall again have submitted another proposal
29 to authorize the governing body of the county to impose the sales tax authorized ~~[by]~~ **under**
30 sections 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters
31 voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ **under** sections 67.590 to
32 67.594 be submitted to the voters sooner than twelve months from the date of the last proposal
33 ~~[pursuant to]~~ **under** sections 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
36 the 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
39 remain in effect. Once the tax authorized ~~[by]~~ **under** sections 67.590 to 67.594 is abolished or
40 is terminated by any means, all funds remaining in the special trust fund shall be used solely for

41 the maintenance of the facilities and buildings constructed with revenues raised by the tax
42 authorized ~~[by]~~ **under** sections 67.590 to 67.594. Any funds in such special trust fund which are
43 not needed for current expenditures may be invested by the governing body in accordance with
44 applicable laws relating to the investment of other county funds.

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

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

50 **6. The tax authorized under this section shall comply with the provisions of section**
51 **67.495.**

67.671. 1. The governing body of any county, except first class counties other than first
2 class counties without charter form of government not adjoining any other first class county
3 unless such first class county contains part of a city with a population over four hundred and fifty
4 thousand, and except as otherwise provided ~~[in]~~ **under** subsection 4 or subsection 7 of this
5 section may, by a majority vote, impose a tourism sales tax throughout or in any portion of the
6 county for the promotion of tourism as provided in this act, but such tax shall not become
7 effective unless the governing body of the county submits to the voters of the county, at a public
8 election, a proposal to authorize the county to impose a tax under ~~[the provisions of]~~ sections
9 67.671 to 67.685.

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

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

13 ☐ YES ☐ NO

14

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

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

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

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

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

35 (3) Or both.

36

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

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

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

45 ☐ YES ☐ NO

46

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

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

62 the department of revenue in the same manner as prescribed ~~[in]~~ **under** section 32.087, except
63 as otherwise provided in this section.

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

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

75 **9. The tax authorized under this section shall comply with the provisions of section**
76 **67.495.**

67.700. 1. Any county, as defined ~~[in]~~ **under** section 67.724, may, by ordinance or
2 order, impose a sales tax on all retail sales made in such county which are subject to taxation
3 under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for any capital improvement
4 purpose designated by the county in its ballot of submission to its voters; provided, however, that
5 no ordinance or order enacted ~~[pursuant to the authority granted by]~~ **under** sections 67.700 to
6 67.727 shall be effective unless the governing body of the county submits to the voters of the
7 county, at a county or state general, primary, or special election, a proposal to authorize the
8 governing body of the county to impose a tax under ~~[the provisions of]~~ sections 67.700 to
9 67.727. The tax authorized ~~[by]~~ **under** this section shall be in addition to any and all other sales
10 taxes allowed by law.

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

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

17 ☐ YES ☐ NO

18

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

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
23 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
24 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
25 governing body of the county shall have no power to impose the sales tax authorized ~~[by]~~ **under**
26 sections 67.700 to 67.727 unless and until the governing body of the county shall again have
27 submitted another proposal to authorize it to impose the sales tax under ~~[the provisions of]~~
28 sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters
29 voting thereon.

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

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

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

58 tax alternative authorized ~~in~~ **under** this subsection shall include in the ballot of submission
59 authorized ~~in~~ **under** subsection 2 of this section language clearly stating the appropriate
60 percentage of the sales tax revenue shall be used for property tax reduction as provided herein.
61 For purposes of this subsection, the term "sales tax revenue collected" shall have the meaning
62 provided ~~in~~ **under** section 67.500.

63 **6. The tax authorized under this section shall comply with the provisions of section**
64 **67.495.**

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

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

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

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

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

30 of that part of the municipality located within the county bears to the total population of the
31 county.

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

45 **4. The tax authorized under this section shall comply with the provisions of section**
46 **67.495.**

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

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

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

11 ☐ YES ☐ NO

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

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

20 and services are subject to taxation by the state of Missouri under ~~[sections 144.010 to 144.525]~~
21 **chapter 144.**

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

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

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

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

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

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

58 **11. The tax authorized under this section shall comply with the provisions of section**
59 **67.495.**

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

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

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

15 ☐ YES ☐ NO

16

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

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

29 4. All sales taxes collected by the director of revenue under this section on behalf of any
30 county, less one percent for the cost of collection, which shall be deposited in the state's general
31 revenue fund after payment of premiums for surety bonds as provided ~~[in]~~ **under** section 32.087,
32 shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be

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

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

55 6. The tax authorized ~~[by]~~ **under** this section may be imposed, in accordance with this
56 section, by a county in addition to or in lieu of the tax authorized ~~[by]~~ **under** sections 67.750 to
57 67.780.

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

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

67 9. The governing body of each of the counties imposing a sales tax under ~~[the provisions]~~
68 ~~of]~~ this section may cooperate with the governing body of any county or other political

69 subdivision of this state in carrying out the provisions of this section, and may establish and
 70 conduct jointly a system of public recreation. The respective governing bodies administering
 71 programs jointly may provide by agreement among themselves for all matters connected with
 72 the programs and determine what items of cost and expense shall be paid by each.

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

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

78 **12. The tax authorized under this section shall comply with the provisions of section**
 79 **67.495.**

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

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

24 ☐ YES ☐ NO

25

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

28

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

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

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

62 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the
63 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
64 collection of the tax, and all exemptions granted to agencies of government, organizations, and
65 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
66 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
67 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
68 and collection of the state sales tax shall satisfy the requirements of this section, and no
69 additional permit or exemption certificate or retail certificate shall be required; except that, the
70 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
71 All discounts allowed the retailer under the state sales tax for the collection of and for payment
72 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
73 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made
74 applicable to violations of this section. If any person is delinquent in the payment of the amount
75 required to be paid under this section, or in the event a determination has been made against the
76 person for taxes and penalty under this section, the limitation for bringing suit for the collection
77 of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to~~
78 ~~144.525]~~ **under chapter 144**.

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

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

85 ☐ YES ☐ NO

86

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

89

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

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

7. Whenever the governing body of any 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 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 of the county 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.

8. 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 redeemed from receipts due the county.

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

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

67.1300. 1. **Any governing body of a county enumerated in subdivisions (1) to (26) of this subsection or of a municipality located therein or** the governing body of any of the contiguous counties of the third classification without a township form of government enumerated in subdivisions ~~(1)~~ **(27)** to ~~(5)~~ **(31)** of this subsection ~~or~~ **may impose, by ordinance or order, a sales tax on all retail sales made in such county or municipality that are subject to taxation under chapter 144:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

70 ~~———(1)] ;~~

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

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

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

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

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

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

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

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

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

93 ☐ YES

☐ NO

94

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

98 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
99 governing body of the county or municipality shall not impose the sales tax authorized ~~[in]~~

100 **under** this section until the governing body of the county or municipality resubmits another
101 proposal to authorize the governing body of the county or municipality to impose the sales tax
102 authorized ~~[by]~~ **under** this section and such proposal is approved by a majority of the qualified
103 voters voting thereon; however no such proposal shall be resubmitted to the voters sooner than
104 twelve months from the date of the submission of the last such proposal.

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

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

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

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

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

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

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

147 12. Except as modified ~~[in]~~ **under** this section, all provisions of sections 32.085 and
148 32.087 shall apply to the tax imposed ~~[pursuant to]~~ **under** this section.

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

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

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

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

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

157 **14. The tax authorized under this section shall comply with the provisions of section**
158 **67.495.**

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

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

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

25 ☐ YES ☐ NO

26

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

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

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

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

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

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

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

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

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

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

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

7. The board 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.

8. 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 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.

9. 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.

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

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

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

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

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

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

19 ☐ YES ☐ NO
20

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

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

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

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

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

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

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

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

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

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

- 68 (a) Acquisition of land;
69 (b) Installation of infrastructure for industrial or business parks;
70 (c) Improvement of water and wastewater treatment capacity;
71 (d) Extension of streets;
72 (e) Public facilities directly related to economic development and job creation; and
73 (f) Providing matching dollars for state or federal grants relating to such long-term
74 projects.

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

- 77 (a) Marketing;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

146 15. Notwithstanding any other provision of law to the contrary, the economic
147 development sales tax imposed under this section when imposed within a special taxing district,
148 including but not limited to a tax increment financing district, neighborhood improvement
149 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

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

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

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

202 **21. The tax authorized under this section shall comply with the provisions of section**
203 **67.495.**

67.1545. 1. Any district formed as a political subdivision may impose by resolution a
2 district sales and use tax on all retail sales made in such district which are subject to taxation
3 ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, except sales of motor vehicles,
4 trailers, boats or outboard motors and sales to or by public utilities and providers of
5 communications, cable, or video services. Any sales and use tax imposed ~~[pursuant to]~~ **under**
6 this section may be imposed in increments of one-eighth of one percent, up to a maximum of one
7 percent. Such district sales and use tax may be imposed for any district purpose designated by
8 the district in its ballot of submission to its qualified voters; except that, no resolution adopted
9 ~~[pursuant to]~~ **under** this section shall become effective unless the board of directors of the
10 district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize
11 a sales and use tax ~~[pursuant to]~~ **under** this section. If a majority of the votes cast by the
12 qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is
13 adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then
14 the resolution is void.

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

16 Shall the (insert name of district) Community Improvement District
17 impose a community improvement districtwide sales and use tax at the maximum rate of

18 (insert amount) for a period of (insert number) years from the date on which
19 such tax is first imposed for the purpose of providing revenue for
20 (insert general description of the purpose)?

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

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

30 4. The director of ~~the department of~~ revenue shall collect any tax adopted ~~pursuant to~~
31 **under** this section pursuant to **the provisions of** section 32.087.

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

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

42 7. The penalties provided ~~in sections 144.010 to 144.525~~ **under chapter 144** shall
43 apply to violations of this section.

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

52 9. A district may repeal by resolution any sales and use tax imposed ~~pursuant to~~ **under**
53 this section before the expiration date of such sales and use tax unless the repeal of such sales

54 and use tax will impair the district's ability to repay any liabilities the district has incurred,
55 moneys the district has borrowed or obligation the district has issued to finance any
56 improvements or services rendered for the district.

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

59 **11. The tax authorized under this section shall comply with the provisions of section**
60 **67.495.**

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

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

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

21 **4. The tax authorized under this section shall comply with the provisions of section**
22 **67.495.**

67.1775. 1. The governing body of a city not within a county, or any county of this state
2 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent
3 in the county or city, or city not within a county, for the purpose of providing services described
4 ~~[in]~~ **under** section 210.861, including counseling, family support, and temporary residential
5 services to persons nineteen years of age or less. The question shall be submitted to the qualified
6 voters of the county or city, or city not within a county, at a county or city or state general,
7 primary or special election upon the motion of the governing body of the county or city, or city

8 not within a county or upon the petition of eight percent of the qualified voters of the county or
9 city, or city not within a county, determined on the basis of the number of votes cast for governor
10 in such county at the last gubernatorial election held prior to the filing of the petition. The
11 election officials of the county or city, or city not within a county, shall give legal notice as
12 provided ~~in~~ **under** chapter 115. The question shall be submitted in substantially the following
13 form:

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

18 ☐ YES ☐ NO

19

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

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

37 3. All sales taxes collected by the director of revenue under this section on behalf of any
38 city or county, or city not within a county, less one percent for the cost of collection, which shall
39 be deposited in the state's general revenue fund after payment of premiums for surety bonds as
40 provided ~~in~~ **under** section 32.087, shall be deposited with the state treasurer in a special fund,
41 which is hereby created, to be known as the "Community Children's Services Fund". The
42 moneys in the city or county, or city not within a county, community children's services fund
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.

44 The director of revenue shall keep accurate records of the amount of money in the fund which
45 was collected in each city or county, or city not within a county, imposing a sales tax under this
46 section, and the records shall be open to the inspection of officers of each city or county, or city
47 not within a county, and the general public. Not later than the tenth day of each month, the
48 director of revenue shall distribute all moneys deposited in the fund during the preceding month
49 by distributing to the city or county treasurer, or the treasurer of a city not within a county, or
50 such other officer as may be designated by a city or county ordinance or order, or ordinance or
51 order of a city not within a county, of each city or county, or city not within a county, imposing
52 the tax authorized ~~[by]~~ **under** this section, the sum, as certified by the director of revenue, due
53 the city or county.

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

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

70 6. All revenues generated by the tax ~~[prescribed in]~~ **imposed under** this section shall be
71 deposited in the county treasury or, in a city not within a county, to the board established by law
72 to administer such fund to the credit of a special community children's services fund to
73 accomplish the purposes set out herein and in section 210.861, and shall be used for no other
74 purpose. Such fund shall be administered by a board of directors, established under section
75 210.861.

76 **7. The tax authorized under this section shall comply with the provisions of section**
77 **67.495.**

67.1922. 1. The governing body of any county containing any part of a Corps of
2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of

3 nine hundred miles or the governing body of any county which borders on or which contains part
4 of a lake with not less than one hundred miles of shoreline may impose by order one or more
5 sales taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in
6 such county which are subject to taxation ~~[pursuant to the provisions of sections 144.010 to~~
7 ~~144.525]~~ **under chapter 144** for the purpose of affecting any combination of water quality,
8 infrastructure, or tourism in the county. The taxes authorized ~~[by]~~ **under** this section shall be
9 in addition to any and all other sales taxes allowed by law; except that no order imposing a sales
10 tax ~~[pursuant to the provisions of]~~ **under** this section shall be effective unless the governing body
11 of the county submits to the voters of the county, at a municipal or state primary, general or
12 special election, a proposal to authorize the governing body of the county to impose such tax.

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

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

20 ☐ YES ☐ NO

21

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

24

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

33 **3. The tax authorized under this section shall comply with the provisions of section**
34 **67.495.**

67.1959. 1. The board, by a majority vote, may submit to the residents of such district
2 a tax of not more than one percent on all retail sales, except sales of food as defined ~~[in]~~ **under**
3 section 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors,
4 all utilities, telephone and wireless services, and sales of funeral services, made within the

5 district which are subject to taxation [~~pursuant to the provisions of sections 144.010 to 144.525]~~
6 **under chapter 144.** Upon the written request of the board to the election authority of the county
7 in which a majority of the area of the district is situated, such election authority shall submit a
8 proposition to the residents of such district at a municipal or statewide primary or general
9 election, or at a special election called for that purpose. Such election authority shall give legal
10 notice as provided [~~in~~] **under** chapter 115.

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

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

15 ☐ YES ☐ NO

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

19
20 If a majority of the votes cast on the proposal by the qualified voters of the proposed district
21 voting thereon are in favor of the proposal, then the order shall become effective on the first day
22 of the second calendar quarter after the director of revenue receives notice of adoption of the tax.
23 If the proposal receives less than the required majority, then the board shall have no power to
24 impose the sales tax authorized [~~pursuant to~~] **under** this section unless and until the board shall
25 again have submitted another proposal to authorize the board to impose the sales tax authorized
26 [~~by~~] **under** this section and such proposal is approved by the required majority of the qualified
27 voters of the district.

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

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

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

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

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

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

- 11 (4) Any county of the second classification with more than fifty-two thousand six
12 hundred but less than fifty-two thousand seven hundred inhabitants;
- 13 (5) Any county of the first classification with more than one hundred four thousand six
14 hundred but less than one hundred four thousand seven hundred inhabitants;
- 15 (6) Any county of the third classification without a township form of government and
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;
- 17 (7) Any county of the first classification with more than thirty-seven thousand but less
18 than thirty-seven thousand one hundred inhabitants;
- 19 (8) Any county of the third classification without a township form of government and
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six
21 hundred inhabitants;
- 22 (9) Any county of the third classification without a township form of government and
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
24 inhabitants;
- 25 (10) Any county of the first classification with more than two hundred forty thousand
26 three hundred but less than two hundred forty thousand four hundred inhabitants;
- 27 (11) Any county of the third classification with a township form of government and with
28 more than eight thousand nine hundred but fewer than nine thousand inhabitants;
- 29 (12) Any county of the third classification without a township form of government and
30 with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;
- 31 (13) Any county of the third classification with a township form of government and with
32 more than eight thousand but fewer than eight thousand one hundred inhabitants;
- 33 (14) Any county of the third classification with a township form of government and with
34 more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants.
- 35 3. Whenever not less than fifty owners of real property located within any county listed
36 in subsection 2 of this section desire to create an exhibition center and recreational facility
37 district, the property owners shall file a petition with the governing body of each county located
38 within the boundaries of the proposed district requesting the creation of the district. The district
39 boundaries may include all or part of the counties described in this section. The petition shall
40 contain the following information:
- 41 (1) The name and residence of each petitioner and the location of the real property
42 owned by the petitioner;
- 43 (2) A specific description of the proposed district boundaries, including a map
44 illustrating the boundaries; and
- 45 (3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

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

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

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

72 (3) The name of the district;

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

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

76 7. A district established ~~[pursuant to]~~ **under** this section may, at a general, primary, or
77 special election, submit to the qualified voters within the district boundaries a sales tax of
78 one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales within
79 the district, which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ **under**
80 **chapter 144**, to fund the acquisition, construction, maintenance, operation, improvement, and

81 promotion of an exhibition center and recreational facilities. The ballot of submission shall be
82 in substantially the following form:

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

87 ☐ YES ☐ NO

88

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

91

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

104 8. There is hereby created a board of trustees to administer any district created and the
105 expenditure of revenue generated ~~[pursuant to]~~ **under** this section consisting of four individuals
106 to represent each county approving the district, as provided ~~[in]~~ **under** this subsection. The
107 governing body of each county located within the district, upon approval of that county's sales
108 tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner
109 of a nonlodging business located within the taxing district, or their designee, at least one shall
110 be an owner of a lodging facility located within the district, or their designee, and all members
111 shall reside in the district except that one nonlodging business owner, or their designee, and one
112 lodging facility owner, or their designee, may reside outside the district. Each trustee shall be
113 at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from
114 each county, two shall hold office for two years, and two shall hold office for four years.
115 Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by
116 the governing body of the county the trustee represents, with the initially appointed trustee to

117 remain in office until a successor is appointed, and shall take office upon being appointed. Each
118 trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee
119 vacating the office was originally appointed. The trustees shall not receive compensation for
120 their services, but may be reimbursed for their actual and necessary expenses. The board shall
121 elect a chair and other officers necessary for its membership. Trustees may be removed if:

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

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

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

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

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

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

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

153 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold
154 at either public or private sale, at such interest rates, and at such price or prices as the district
155 shall determine;

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

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

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

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

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

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

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

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

189 the preceding month to the district. The director of revenue may authorize refunds from the
190 amounts in the trust fund and credited to the district for erroneous payments and overpayments
191 made, and may redeem dishonored checks and drafts deposited to the credit of the district.

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

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

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

204 ☐ YES ☐ NO

205

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

208

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

214 13. Once the sales tax authorized ~~[by]~~ **under** this section is abolished or terminated by
215 any means, all funds remaining in the trust fund shall be used solely for the purposes approved
216 in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated
217 while the district has any financing or other obligations outstanding; provided that any new
218 financing, debt, or other obligation or any restructuring or refinancing of an existing debt or
219 obligation incurred more than ten years after voter approval of the sales tax provided ~~[in]~~ **under**
220 this section or more than ten years after any voter-approved extension thereof shall not cause the
221 extension of the sales tax provided ~~[in]~~ **under** this section or cause the final maturity of any
222 financing or other obligations outstanding to be extended. Any funds in the trust fund which are
223 not needed for current expenditures may be invested by the district in the securities described ~~[in]~~
224 **under** subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements

225 secured by such securities. If the district abolishes the sales tax, the district shall notify the
226 director of revenue of the action at least ninety days before the effective date of the repeal, and
227 the director of revenue may order retention in the trust fund, for a period of one year, of two
228 percent of the amount collected after receipt of such notice to cover possible refunds or
229 overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit
230 of such accounts. After one year has elapsed after the effective date of abolition of the sales tax
231 in the district, the director of revenue shall remit the balance in the account to the district and
232 close the account of the district. The director of revenue shall notify the district of each instance
233 of any amount refunded or any check redeemed from receipts due the district.

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

247 **15. The tax authorized under this section shall comply with the provisions of section**
248 **67.495.**

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

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

14 Shall the city of (**insert [city's] name of city**) impose a citywide sales tax of
15 (insert amount) for the purpose of promoting tourism in the city?

16 ☐ YES ☐ NO

17

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

20

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

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

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

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

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

47 5. (1) The governing authority of any city that has adopted any sales tax ~~[pursuant to]~~
48 **under** this section shall, upon filing of a petition calling for the repeal of such sales tax signed

49 by at least ten percent of the qualified voters in the city, submit the question of repeal of the sales
50 tax to the qualified voters at any primary or general election. The ballot of submission shall be
51 in substantially the following form:

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

54 ☐ YES ☐ NO

55

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

58

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

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

66 (3) The governing authority of a city repealing a tax ~~[pursuant to]~~ **under** this section
67 shall notify the director of revenue of the action at least forty-five days before the effective date
68 of the repeal and the director of revenue may order retention in any trust fund created in the state
69 treasury associated with the tax, for a period of one year, of two percent of the amount collected
70 after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored
71 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
72 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the
73 trust fund to the city and close the account of that city. The director of revenue shall notify each
74 city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

84 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging
85 to the dissolved district.

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

88 **7. The tax authorized under this section shall comply with the provisions of section**
89 **67.495.**

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

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

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

18 ☐ YES ☐ NO

19

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

22

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

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

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

54 5. All applicable provisions in ~~[sections 144.010 to 144.525,]~~ **chapter 144** governing
55 the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
56 collection of the tax, and all exemptions granted to agencies of government, organizations, and
57 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
58 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
59 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
60 and collection of the state sales tax shall satisfy the requirements of this section, and no
61 additional permit or exemption certificate or retail certificate shall be required; except that, the
62 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
63 All discounts allowed the retailer under the state sales tax for the collection of and for payment
64 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
65 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made

66 applicable to violations of this section. If any person is delinquent in the payment of the amount
67 required to be paid under this section, or in the event a determination has been made against the
68 person for taxes and penalty under this section, the limitation for bringing suit for the collection
69 of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to~~
70 ~~144.525]~~ **under chapter 144.**

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

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

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

81 ☐ YES ☐ NO

82

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

85

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

89

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

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

102 tax authorized ~~[in]~~ **under** this section shall remain effective until the question is resubmitted
103 under this section to the qualified voters and the repeal is approved by a majority of the qualified
104 voters voting on the question.

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

115 **10. The tax authorized under this section shall comply with the provisions of section**
116 **67.495.**

67.2520. 1. If a governing body or circuit court judge has certified the question
2 regarding the district creation and sales tax funding for voter approval, the municipal clerk in
3 which the district is located, or the circuit clerk if the order and certification has been by a circuit
4 judge, shall conduct the election. The questions shall be submitted to the qualified voters of each
5 subdistrict within the district boundaries who have filed an application ~~[pursuant to]~~ **under** this
6 section. The municipal clerk, or the circuit clerk if the district is being formed by the circuit
7 court, shall publish notice of the election in at least one newspaper of general circulation in the
8 county where the proposed district is located, with the publication to occur not more than fifteen
9 days but not less than ten days before the date when applications for ballots will be accepted.
10 The notice shall include a description of the district boundaries, the time frame and manner of
11 applying for a ballot, the questions to be voted upon, and where and when applications for ballots
12 will be accepted. The municipal clerk, or circuit clerk if the district is being formed by the
13 circuit court, shall also send a notice of the election to all registered voters in the proposed
14 district, which shall include the information in the published notice. The costs of printing and
15 publication of the notice, and mailing of the notices to registered voters, shall be paid by the
16 petitioners. If the district is organized ~~[pursuant to]~~ **under** sections 67.2500 to 67.2530, the
17 petitioners may be reimbursed for such costs out of the revenues received by the district.

18 2. For elections held in subdistricts ~~[pursuant to]~~ **under** this section, if all the owners of
19 property in a subdistrict joined in the petition for formation of the district, such owners may cast
20 their ballot by unanimous petition approving any measure submitted to them as subdistrict voters
21 ~~[pursuant to]~~ **under** this section. Each owner shall receive one vote per acre owned. Fractional

22 votes shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court
23 clerk if the district is being formed by the circuit court, who shall verify the authenticity of all
24 signatures thereon. The filing of a unanimous petition shall constitute an election in the
25 subdistrict under this section and the results of said election shall be entered ~~[pursuant to]~~ **under**
26 this section.

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

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

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

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

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

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

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

47 (b) An authorized signature; and

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

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

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

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

55 Shall there be organized in (here specifically describe the proposed district
56 boundaries), within the state of Missouri, a district, to be known as the "..... Theater, Cultural
57 Arts, and Entertainment District" for the purpose of funding, promoting, and providing

58 educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar
59 entertainment events or activities, and funding, promoting, planning, designing, constructing,
60 improving, maintaining, and operating public improvements, transportation projects, and related
61 facilities in the district?

62 ☐ YES ☐ NO

63

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

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

71 ☐ YES ☐ NO

72

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

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

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

83 Authorized signature

84 Printed name of voter

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

86 Mailing address of voter (if different)

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

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

91 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court
92 if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00
93 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit

94 clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team
95 of judges of not less than four, with an equal number from each of the two major political parties.
96 The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled
97 by the county election authority. Upon receipt of the voted ballots the judges shall verify the
98 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election
99 judges shall be final and shall be immediately transmitted to the governing body of the city,
100 town, or village for further action, or the circuit judge for further action if the district is being
101 formed by the circuit court[-] ; **and**

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

104 **5. The tax authorized under this section shall comply with the provisions of section**
105 **67.495.**

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

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

17 3. Any district may by resolution impose a district sales tax of up to one-half of one
18 percent on all retail sales made in such district that are subject to taxation [~~pursuant to the~~
19 ~~provisions of sections 144.010 to 144.525]~~ **under chapter 144.** Upon voter approval, and
20 receiving the necessary certifications from the governing body of the municipality in which the
21 district is located, or from the circuit court if the district was formed by the circuit court, the
22 board of directors shall have the power to impose a sales tax at its first meeting, or any meeting
23 thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with
24 section 67.2520. The sales tax shall become effective in those subdistricts that approve the sales

25 tax on the first day of the first calendar quarter immediately following the passage of a resolution
26 by the board of directors imposing the sales tax.

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

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

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

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

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

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

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

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

72 10. (1) All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter**
73 **144** governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform
74 confidentiality provision, shall apply to the collection of the tax imposed ~~[by]~~ **under** this section,
75 except as modified ~~[in]~~ **under** this section.

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

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

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

89 (5) The penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter**
90 **144** for violation of those sections are hereby made applicable to violations of this section.

91 (6) For the purpose of a sales tax imposed by a resolution ~~[pursuant to]~~ **under** this
92 section, all retail sales shall be deemed to be consummated at the place of business of the retailer
93 unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an
94 out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the
95 event a retailer has more than one place of business in this state which participates in the sale,
96 the sale shall be deemed to be consummated at the place of business of the retailer where the

97 initial order for the tangible personal property is taken, even though the order must be forwarded
98 elsewhere for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee
99 shall be deemed to be consummated at the place of business from which the employee works.

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

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

113 ☐ YES ☐ NO

114

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

117

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

121 11. (1) There shall not be any election as provided for ~~in~~ **under** this section while the
122 district has any financing or other obligations outstanding.

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

128 Shall (**insert** name of district) dissolve and repeal the (insert amount)
129 percent district sales tax now in effect in the (**insert** name of district)?

130 ☐ YES ☐ NO

131

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

134

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

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

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

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

152 ☐ YES ☐ NO

153

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

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

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

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

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

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

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

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

184

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

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

189 **13. The tax authorized under this section shall comply with the provisions of section**
190 **67.495.**

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

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

 92.338. 1. All applicable provisions contained in ~~[sections 144.010 to 144.510]~~ **chapter**
2 **144** governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
3 apply to the collection of the tax imposed ~~[by]~~ **under** sections 92.325 to 92.340, except as
4 modified ~~[in]~~ **under** sections 92.325 to 92.340.

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

 3. Except as provided ~~[in]~~ **under** subsection 2 of this section, the same sales tax permit,
16 exemption certificate and retail certificate required ~~[by sections 144.010 to 144.510]~~ **under**
17 **chapter 144** for the administration and collection of the state sales tax shall satisfy the
18 requirements of sections 92.325 to 92.340, and no additional permit or exemption certificate or
19 retail certificate shall be required; except that the director of revenue may prescribe a form of
20 exemption certificate for an exemption from the tax imposed ~~[by]~~ **under** sections 92.325 to
21 92.340.

 4. The person, firm or corporation subject to any tax imposed ~~[pursuant to]~~ **under**
23 sections 92.325 to 92.340 shall collect the tax from the transient guests and patrons of the food
24 establishment and each such transient guest and patron of the food establishment shall pay the
25 amount of the tax due to the person, firm or corporation required to collect the tax. The city shall
26 permit the person required to remit the tax to deduct and retain an amount equal to two percent
27 of the taxes collected. The city governing body may either require the license collector of the
28 city to collect the tax imposed ~~[by]~~ **under** sections 92.325 to 92.340 or may enter into an
29 agreement with the director of revenue to have the director collect such tax on behalf of the city.
30 In the event such an agreement is entered into, the director of revenue shall perform all functions
31 incident to the collection, enforcement and operation of such tax, and the director shall collect
32 the tax on behalf of the city and shall transfer the funds collected to the city license collector,
33 except for an amount not less than one percent nor more than three percent, which shall be
34 retained by the director for costs of collection. If the director of revenue is to collect such tax,

35 the tax shall be collected and reported upon such forms and under such administrative rules and
36 regulations as the director may prescribe. All refunds and penalties as provided ~~in sections~~
37 ~~144.010 to 144.525]~~ **under chapter 144** are hereby made applicable to violations of sections
38 92.325 to 92.340.

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

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

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

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

19 ☐ YES ☐ NO

20

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

23

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

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

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

59 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the
60 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
61 collection of the tax, and all exemptions granted to agencies of government, organizations, and
62 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
63 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
64 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
65 and collection of the state sales tax shall satisfy the requirements of this section, and no
66 additional permit or exemption certificate or retail certificate shall be required; except that, the

67 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
68 All discounts allowed the retailer under the state sales tax for the collection of and for payment
69 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
70 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made
71 applicable to violations of this section. If any person is delinquent in the payment of the amount
72 required to be paid under this section, or in the event a determination has been made against the
73 person for the tax and penalties under this section, the limitation for bringing suit for the
74 collection of the delinquent tax and penalties shall be the same as that provided ~~[in sections~~
75 ~~144.010 to 144.525]~~ **under chapter 144.**

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

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

82 ☐ YES ☐ NO

83

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

86

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

90

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

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

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

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

116 **9. The tax authorized under this section shall comply with the provisions of section**
117 **67.495.**

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

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

21 moneys deposited in the city storm water and public works sales tax trust fund during the
22 preceding month to the city which levied the tax.

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

36 **4. The tax authorized under this section shall comply with the provisions of section**
37 **67.495.**

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

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

10 ☐ YES ☐ NO

11

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

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

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

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

46 **5. The tax authorized under this section shall comply with the provisions of section**
47 **67.495.**

 94.577. 1. The governing body of any municipality except those located in whole or in
2 part within any first class county having a charter form of government and not containing any
3 part of a city with a population of four hundred thousand or more and adjacent to a city not
4 within a county for that part of the municipality located within such first class county is hereby
5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half
6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation
7 under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of funding

8 capital improvements, including the operation and maintenance of capital improvements, which
9 may be funded by issuing bonds which will be retired by the revenues received from the sales
10 tax authorized ~~[by]~~ **under** this section or the retirement of debt under previously authorized
11 bonded indebtedness. A municipality located in a charter county may impose a sales tax on all
12 retail sales for capital improvements as provided ~~[in]~~ **under** section 94.890. The tax authorized
13 ~~[by]~~ **under** this section shall be in addition to any and all other sales taxes allowed by law; but
14 no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless
15 the governing body of the municipality submits to the voters of the municipality, at a municipal
16 or state general, primary or special election, a proposal to authorize the governing body of the
17 municipality to impose such tax and, if such tax is to be used to retire bonds authorized under
18 this section, to authorize such bonds and their retirement by such tax, or to authorize the
19 retirement of debt under previously authorized bonded indebtedness.

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

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

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

27 ☐ YES ☐ NO

28

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

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

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

36 ☐ YES ☐ NO

37

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

40

41 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
42 of the proposal, including when the proposal authorizes the reduction of debt under previously
43 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or

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

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

71 4. All revenue received by a municipality which issues bonds under this section and
72 imposes the tax authorized ~~[by]~~ **under** this section to retire such bonds shall be deposited in a
73 special trust fund and shall be used solely to retire such bonds, except to the extent that such
74 funds are required for the operation and maintenance of capital improvements. Once all of such
75 bonds have been retired, all funds remaining in the special trust fund required ~~[by]~~ **under** this
76 subsection shall be used solely for the maintenance of the capital improvements made with the
77 revenue received as a result of the issuance of such bonds. Any funds in the special trust fund
78 required ~~[by]~~ **under** this subsection which are not needed to meet current obligations under the
79 bonds issued under this section may be invested by the governing body in accordance with

80 applicable laws relating to the investment of other municipal funds. The provisions of this
81 subsection shall apply only to taxes authorized ~~[by]~~ **under** this section which have been imposed
82 to retire bonds issued under this section.

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

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

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

100 8. Any tax imposed under this section in any home rule city with more than four hundred
101 thousand inhabitants and located in more than one county solely for public transit purposes shall
102 not be considered economic activity taxes as such term is defined under sections 99.805 and
103 99.918, and tax revenues derived from such tax shall not be subject to allocation under ~~[the~~
104 ~~provisions of]~~ subsection 3 of section 99.845 or subsection 4 of section 99.957.

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

116 of each instance of any amount refunded or any check redeemed from receipts due the
117 municipality.

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

129 11. Any home rule city with more than four hundred thousand inhabitants and located
130 in more than one county is hereby authorized to impose, in lieu of the tax authorized under
131 subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or
132 one-half of one percent sales tax on all retail sales made in such municipality which are subject
133 to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose
134 of providing revenues for public safety activities, including operations and capital improvements,
135 which may be funded by issuing bonds which will be retired by the revenues received from the
136 sales tax authorized ~~[by]~~ **under** this section or the retirement of debt under previously authorized
137 bonded indebtedness. The tax authorized ~~[by]~~ **under** this section shall be in addition to any and
138 all other sales taxes allowed by law; but no ordinance imposing a sales tax under ~~[the provisions~~
139 ~~of]~~ this section shall be effective unless the governing body of the municipality submits to the
140 voters of the municipality, at a municipal or state general, primary or special election, a proposal
141 to authorize the governing body of the municipality to impose such tax and, if such tax is to be
142 used to retire bonds authorized under this section, to authorize such bonds and their retirement
143 by such tax, or to authorize the retirement of debt under previously authorized bonded
144 indebtedness.

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

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

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

152 ☐ YES ☐ NO

153

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

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

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

162 ☐ YES ☐ NO

163

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

166

167 The ballot may include descriptions of specific uses to which the revenues from the tax will be
168 applied.

169

170 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
171 of the proposal, including when the proposal authorizes the reduction of debt under previously
172 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or
173 order and any amendments thereto shall be in effect, except that any proposal submitted under
174 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must
175 be approved by the constitutionally required percentage of the voters voting thereon to become
176 effective. If a majority of the votes cast by the qualified voters voting are opposed to the
177 proposal, then the governing body of the municipality shall have no power to issue any bonds
178 or impose the sales tax authorized ~~[in]~~ **under** this section unless and until the governing body
179 of the municipality shall again have submitted another proposal to authorize the governing body
180 of the municipality to issue any bonds or impose the sales tax authorized ~~[by]~~ **under** subsection
181 11 of this section, and such proposal is approved by the requisite majority of the qualified voters
182 voting thereon.

183 13. All revenue received by a municipality from the tax authorized under ~~[the provisions~~
184 ~~of]~~ subsection 11 of this section shall be deposited in a special trust fund and shall be used solely
185 for public safety activities for so long as the tax shall remain in effect. Once the tax authorized
186 ~~[by]~~ **under** this section is abolished or is terminated by any means, all funds remaining in the
187 special trust fund required ~~[by]~~ **under** this subsection shall be used solely for the public safety

188 activities authorized ~~[in]~~ **under** subsection 11 of this section. Any funds in the special trust fund
189 required ~~[by]~~ **under** this subsection which are not needed for current expenditures may be
190 invested by the governing body in accordance with applicable laws relating to the investment of
191 other municipal funds. The provisions of this subsection shall apply only to taxes authorized
192 ~~[by]~~ **under** this subsection which have not been imposed to retire bonds issued ~~[pursuant to]~~
193 **under** this subsection.

194 14. All revenue received by a municipality which issues bonds under subsection 11 of
195 this section and imposes the tax authorized ~~[by]~~ **under** this section to retire such bonds shall be
196 deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent
197 that such funds are required for the operation of the public safety department. Once all of such
198 bonds have been retired, all funds remaining in the special trust fund required ~~[by]~~ **under** this
199 subsection shall be used solely for public safety activities. Any funds in the special trust fund
200 required ~~[by]~~ **under** this subsection which are not needed to meet current obligations under the
201 bonds issued under this section may be invested by the governing body in accordance with
202 applicable laws relating to the investment of other municipal funds. The provisions of this
203 subsection shall apply only to taxes authorized ~~[by]~~ **under** subsection 11 of this section which
204 have been imposed to retire bonds issued under this section.

205 15. After the effective date of any tax imposed under ~~[the provisions of]~~ subsection 11
206 of this section, the director of revenue shall perform all functions incident to the administration,
207 collection, enforcement, and operation of the tax in the same manner as provided ~~[in]~~ **under**
208 sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax
209 for the state of Missouri the additional tax authorized under the authority of this section. The tax
210 imposed ~~[pursuant to]~~ **under** this section and the tax imposed under the sales tax law of the state
211 of Missouri shall be collected together and reported upon such forms and under such
212 administrative rules and regulations as may be prescribed by the director of revenue. Except as
213 modified ~~[in]~~ **under** this section, all provisions of sections 32.085 and 32.087 shall apply to the
214 tax imposed under this section.

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

218 **17. The tax authorized under this section shall comply with the provisions of section**
219 **67.495.**

2 94.578. 1. In addition to the sales tax authorized ~~[in]~~ **under** section 94.577, the
3 governing body of any home rule city with more than one hundred fifty-one thousand five
4 hundred but less 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

5 which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ **under** this section may
6 be imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall
7 not exceed one-half of one percent, shall not be imposed for longer than three years, and shall
8 be imposed solely for the purpose of funding the construction, operation, and maintenance of
9 capital improvements in the city's center city. The governing body may issue bonds for the
10 funding of such capital improvements, which will be retired by the revenues received from the
11 sales tax authorized ~~[by]~~ **under** this section. The order or ordinance shall not become effective
12 unless the governing body of the city submits to the voters residing within the city at a state or
13 municipal general, primary, or special election a proposal to authorize the governing body of the
14 city to impose a tax under this section. The tax authorized ~~[in]~~ **under** this section shall be in
15 addition to all other sales taxes imposed by law, and shall be stated separately from all other
16 charges and taxes.

17 2. The ballot 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) impose a sales tax at a rate of
20(insert rate of percent) percent for ~~[a]~~ capital improvements purposes in the city's center
21 city for a period of (insert number of years, not to exceed three) years?

22 ☐ YES ☐ NO

23

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

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

39 4. The director of revenue may authorize the state treasurer to make refunds from the
40 amounts in the trust fund and credited to any city for erroneous payments and overpayments

41 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
42 city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days
43 before the effective date of the repeal, and the director of revenue may order retention in the trust
44 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
45 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
46 deposited to the credit of such accounts. After one year has elapsed after the effective date of
47 abolition of the tax in such city, the director of revenue shall remit the balance in the account to
48 the city and close the account of that city. The director of revenue shall notify each city of each
49 instance of any amount refunded.

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

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

55 ☐ YES ☐ NO

56

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

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

73 **7. The tax authorized under this section shall comply with the provisions of section**
74 **67.495.**

94.579. 1. The governing body of any home rule city with more than one hundred
2 fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred

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

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

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

27 ☐ YES ☐ NO

28

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

31

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

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

55 4. On or after the effective date of the tax, the director of revenue shall be responsible
56 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
57 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
58 the amount required to be reported and remitted, but not to change the requirements of reporting
59 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
60 the governing body of the city may authorize the use of a bracket system similar to that
61 authorized ~~[in]~~ **under** section 144.285, and notwithstanding the provisions of that section, this
62 new bracket system shall be used where this tax is imposed and shall apply to all taxable
63 transactions. Beginning with the effective date of the tax, every retailer in the city shall add the
64 sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid,
65 and shall be recoverable at law in the same manner as the purchase price. For purposes of this
66 section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

67 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the
68 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
69 collection of the tax, and all exemptions granted to agencies of government, organizations, and
70 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
71 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
72 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
73 and collection of the state sales tax shall satisfy the requirements of this section, and no
74 additional permit or exemption certificate or retail certificate shall be required; except that, the

75 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
76 All discounts allowed the retailer under the state sales tax for the collection of and for payment
77 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
78 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made
79 applicable to violations of this section. If any person is delinquent in the payment of the amount
80 required to be paid under this section, or in the event a determination has been made against the
81 person for the tax and penalties under this section, the limitation for bringing suit for the
82 collection of the delinquent tax and penalties shall be the same as that provided ~~[in sections~~
83 ~~144.010 to 144.525]~~ **under chapter 144.**

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

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

90 ☐ YES ☐ NO

91

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

94

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

101 7. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ **under**
102 this section shall submit the question of continuation of the tax to the voters every five years
103 from the date of its inception on a date available for elections for the city. The ballot of
104 submission shall be in substantially the following form:

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

108 ☐ YES ☐ NO

109

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

112

113 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed
114 to continuation, repeal shall become effective on December thirty-first of the calendar year in
115 which such continuation was failed to be approved. If a majority of the votes cast on the
116 question by the qualified voters voting thereon are in favor of continuation, then the sales tax
117 authorized ~~[in]~~ **under** this section shall remain effective until the question is resubmitted under
118 this section to the qualified voters and continuation fails to be approved by a majority of the
119 qualified voters voting on the question.

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

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

141 **10. The tax authorized under this section shall comply with the provisions of section**
142 **67.495.**

94.581. 1. The governing body of any home rule city with more than eighty-four
2 thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby
3 authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on

4 all retail sales made in such city which are subject to taxation under ~~[the provisions of sections~~
5 ~~144.010 to 144.525]~~ **chapter 144** for the purpose of capital improvements for public safety for
6 such city, including but not limited to expenditures for new construction and equipment, repair
7 and maintenance of buildings and equipment, and for financing such capital improvements for
8 public safety. The tax authorized ~~[by]~~ **under** this section shall be in addition to any and all other
9 sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant to~~
10 ~~the provisions of]~~ **under** this section shall be effective unless the governing body of the city
11 submits to the voters of the city, at a county or state general, primary or special election, a
12 proposal to authorize the governing body of the city to impose a tax.

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

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

19 ☐ YES ☐ NO

20

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

23

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

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

38 4. Once the tax authorized ~~[by]~~ **under** this section is abolished or is terminated by any
39 means, all funds remaining in the special trust fund shall be used solely for capital improvements

40 for public safety for the city. Any funds in such special trust fund which are not needed for
41 current expenditures may be invested by the governing body in accordance with applicable laws
42 relating to the investment of other city funds.

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

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

73 7. Except as modified ~~[in]~~ **under** this section, all provisions of sections 32.085 and
74 32.087 shall apply to the tax imposed ~~[pursuant to]~~ **under** this section.

75 **8. The tax authorized under this section shall comply with the provisions of section**
76 **67.495.**

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

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

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

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

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

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

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

29

30 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
31 of the question, then the tax shall become effective on the first day of the second calendar quarter
32 after the director of revenue receives notification of adoption of the local sales tax, except that
33 any proposal submitted to issue bonds shall be approved by the constitutionally required
34 percentage of the voters voting thereon to become effective. If a majority of the votes cast on

35 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
36 not become effective unless and until the question is resubmitted under this section to the
37 qualified voters and such question is approved by the requisite majority of the qualified voters
38 voting on the question. In no event shall a proposal under this section be submitted to the voters
39 sooner than twelve months from the date of the last proposal under this section.

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

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

54 6. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ **under**
55 this section may submit the question of repeal of the tax to the voters on any date available for
56 elections for the city. Except as provided ~~[in]~~ **under** subsection 9 of this section, if a majority
57 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,
58 that repeal shall become effective on December thirty-first of the calendar year in which such
59 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting
60 thereon are opposed to the repeal, then the sales tax authorized ~~[in]~~ **under** this section shall
61 remain effective until the question is resubmitted under this section to the qualified voters and
62 the repeal is approved by a majority of the qualified voters voting on the question.

63 7. Whenever the governing body of any city that has adopted the sales tax authorized ~~[in]~~
64 **under** this section receives a petition, signed by a number of registered voters of the city equal
65 to at least ten percent of the number of registered voters of the city voting in the last
66 gubernatorial election, calling for an election to repeal the sales tax imposed under this section,
67 the governing body shall submit to the voters of the city a proposal to repeal the tax. Except as
68 provided ~~[in]~~ **under** subsection 9 of this section, if a majority of the votes cast on the question
69 by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective
70 on December thirty-first of the calendar year in which such repeal was approved. If a majority

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

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

85 9. No sales tax imposed under this section shall be terminated until all of any bonds
86 issued under this section have been retired.

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

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

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

98 **13. The tax authorized under this section shall comply with the provisions of section**
99 **67.495.**

94.605. 1. Any city as defined ~~[in]~~ **under** section 94.600 may by a majority vote of its
2 governing body impose a sales tax for transportation purposes enumerated ~~[in]~~ **under** sections
3 94.600 to 94.655.

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

8 3. With respect to any tax increment financing plan originally approved by ordinance of
9 the city council after March 31, 2009, in any home rule city with more than four hundred
10 thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax
11 imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such
12 term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall
13 not be subject to allocation under ~~[the provisions of]~~ subsection 3 of section 99.845 or subsection
14 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections
15 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered
16 economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax
17 revenues derived from such tax shall not be subject to allocation under ~~[the provisions of]~~
18 subsection 3 of section 99.845 or subsection 4 of section 99.957.

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

27 **5. The tax authorized under this section shall comply with the provisions of section**
28 **67.495.**

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

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

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

12 Shall the county/city of **(insert name of county/city [county's or city's**
13 **name])** impose a county/~~[city-wide]~~ **citywide** sales tax of **(insert rate)** percent for the
14 purpose of providing a source of funds for public transportation purposes?

15 ☐ YES ☐ NO

16

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

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

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

36 6. All sales taxes collected by the director of revenue under this section on behalf of any
37 city or county, less one percent for cost of collection which shall be deposited in the state's
38 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
39 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
40 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided ~~[in]~~ **under** section
41 32.087. The moneys in the trust fund shall not be deemed to be state funds and shall not be
42 commingled with any funds of the state. The director of revenue shall keep accurate records of
43 the amount of money in the trust fund which was collected in each city or county approving a
44 sales tax under this section, and the records shall be open to inspection by officers of the city or
45 county and the public. Not later than the tenth day of each month the director of revenue shall
46 distribute all moneys deposited in the trust fund during the preceding month to the city or county
47 which levied the tax, and such funds shall be deposited with the treasurer of each such city or
48 county and all expenditures of funds arising from the county public transit sales tax trust fund
49 shall be by an appropriation act to be enacted by the governing body of each such county or city
50 not within a county.

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

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

67 **9. The tax authorized under this section shall comply with the provisions of section**
68 **67.495.**

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

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

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

18 ☐ YES ☐ NO

19

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

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

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

27 ☐ YES ☐ NO

28

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

31

32 If a majority of the votes cast on the proposal, provided ~~[in]~~ **under** subdivision (1) of this
33 subsection, by the qualified voters voting thereon are in favor of the proposal, then the ordinance
34 and any amendments thereto shall be in effect. If the four-sevenths majority of the votes, as
35 required by the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided ~~[in]~~
36 **under** subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such
37 bonds, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and
38 any amendments thereto shall be in effect. If a majority of the votes cast on the proposal, as
39 provided ~~[in]~~ **under** subdivision (1) of this subsection, by the qualified voters voting thereon are
40 opposed to the proposal, then the council or other governing body of the city shall have no power
41 to impose the tax authorized ~~[in]~~ **under** subdivision (1) of this subsection unless and until the
42 council or other governing body of the city submits another proposal to authorize the council or
43 other governing body of the city to impose the tax and such proposal is approved by a majority
44 of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the
45 qualified voters voting thereon are opposed to the proposal, as provided ~~[in]~~ **under** subdivision
46 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council
47 or other governing body of the city shall have no power to issue any bonds or to impose the tax
48 authorized ~~[in]~~ **under** subdivision (2) of this subsection unless and until the council or other
49 governing body of the city submits another proposal to authorize the council or other governing
50 body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is
51 approved by four-sevenths of the qualified voters voting thereon.

52 2. No incorporated municipality located wholly or partially within any first class county
53 operating under a charter form of government and having a population of over nine hundred
54 thousand inhabitants shall impose such a sales tax for that part of the city, town or village that

55 is located within such first class county, in the event such a first class county imposes a sales tax
56 under ~~[the provisions of]~~ sections 94.600 to 94.655.

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

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

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

72 **6. The tax authorized under this section shall comply with the provisions of section**
73 **67.495.**

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

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

94.850. 1. Any city, town or village located within a county of the first classification
2 having a charter form of government and having a population of nine hundred thousand or more
3 inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth
4 of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible
5 personal property or taxable services at retail within the city, town or village, but no such
6 ordinance shall become effective unless the council or other governing body submits to the
7 voters of the city, town or village at a city or state general, primary, or special election, a
8 proposal to authorize the council or other governing body of the city, town or village to impose

9 such a sales tax. The ballot of submission shall contain, but is not limited to, the following
10 language:

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

13 ☐ YES ☐ NO

14

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

17

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

25 **2. The tax authorized under this section shall comply with the provisions of section**
26 **67.495.**

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

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

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

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

18 ☐ YES ☐ NO

19

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

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

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

27 ☐ YES ☐ NO

28

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

31

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

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

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

47

48 OPTION 1

49

50 Eighty-five percent of the moneys generated within each municipality shall be retained in
51 subaccount #1 of the trust fund created ~~[in]~~ **under** subsection 5 of this section and shall be
52 returned to that municipality as provided ~~[in]~~ **under** subdivision (1) of subsection 5 of this
53 section. Fifteen percent of the moneys generated within each municipality shall be retained in

54 subaccount #2 of the trust fund created ~~[in]~~ **under**, and allocated as provided ~~[in]~~ **under**,
55 subdivision (2) of subsection 5 of this section.

56

57 OPTION 2

58

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

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

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

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

72 6. All revenue received by a municipality from the tax authorized under ~~[the provisions~~
73 ~~of]~~ this section shall be deposited monthly in a special trust fund and shall be used solely for
74 capital improvements, including the operation and maintenance of capital improvements, for so
75 long as the tax shall remain in effect. Once the tax authorized ~~[by]~~ **under** this section is
76 abolished or is terminated by any means, all funds remaining in the special trust fund required
77 ~~[by]~~ **under** this subsection shall be used solely for the maintenance of the capital improvements
78 made with revenues raised by the tax authorized ~~[by]~~ **under** this section. Any funds in the
79 special trust fund required ~~[by]~~ **under** this subsection which are not needed for current
80 expenditures may be invested by the governing body in accordance with applicable laws relating
81 to the investment of other municipal funds. The provisions of this subsection shall apply only
82 to taxes authorized ~~[by]~~ **under** this section which have not been imposed to retire bonds issued
83 ~~[pursuant to]~~ **under** this section.

84 7. All revenue received by a municipality which issues bonds under this section and
85 imposes the tax authorized ~~[by]~~ **under** this section to retire such bonds shall be deposited in a
86 special trust fund and shall be used solely to retire such bonds, except to the extent that such
87 funds are required for the operation and maintenance of capital improvements. Once all of such
88 bonds have been retired, all funds remaining in the special trust fund required ~~[by]~~ **under** this
89 subsection shall be used solely for the maintenance of the capital improvements made with the

90 revenue received as a result of the issuance of such bonds. Any funds in the special trust fund
91 required ~~by~~ **under** this subsection which are not needed to meet current obligations under the
92 bonds issued under this section may be invested by the governing body in accordance with
93 applicable laws relating to the investment of other municipal funds. The provisions of this
94 subsection shall apply only to taxes authorized ~~by~~ **under** this section which have been imposed
95 to retire bonds issued under this section.

96 8. After the effective date of any tax imposed under ~~the provisions of~~ this section, the
97 director of revenue shall perform all functions incident to the administration, collection,
98 enforcement, and operation of the tax in the same manner as provided ~~in~~ **under** sections 94.500
99 to 94.570, and the director of revenue shall collect in addition to the sales tax for the state of
100 Missouri the additional tax authorized under ~~the authority of~~ this section. The tax imposed
101 hereunder and the tax imposed under the sales tax law of the state of Missouri shall be collected
102 together and reported upon such forms and under such administrative rules and regulations as
103 may be prescribed by the director of revenue. Except as modified in this section, all provisions
104 of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

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

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

122 **11. The tax authorized under this section shall comply with the provisions of section**
123 **67.495.**

94.900. 1. (1) The governing body of the following cities may impose a tax as provided
2 ~~in~~ **under** this section:

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

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

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

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

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

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

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

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

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

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

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

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

42 ☐ YES ☐ NO

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

45

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

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

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

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

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

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

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

96 **8. The tax authorized under this section shall comply with the provisions of section**
97 **67.495.**

94.902. 1. The governing bodies of the following cities may impose a tax as provided
2 **[in]** **under** this section:

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

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

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

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

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

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

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

18 2. The governing body of any city listed ~~[in]~~ **under** subsection 1 of this section may
19 impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject
20 to taxation under chapter 144. The tax authorized ~~[in]~~ **under** this section may be imposed in an
21 amount of up to one-half of one percent, and shall be imposed solely for the purpose of
22 improving the public safety for such city, including but not limited to expenditures on
23 equipment, city employee salaries and benefits, and facilities for police, fire and emergency
24 medical providers. The tax authorized ~~[in]~~ **under** this section shall be in addition to all other
25 sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The
26 order or ordinance imposing a sales tax under this section shall not become effective unless the
27 governing body of the city submits to the voters residing within the city, at a county or state
28 general, primary, or special election, a proposal to authorize the governing body of the city to
29 impose a tax under this section.

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

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

35 ☐ YES ☐ NO

36 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
37 opposed to 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
40 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
41 become effective on the first day of the second calendar quarter after the director of revenue
42 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
43 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
44 effective unless the proposal is resubmitted under this section to the qualified voters and such
45 proposal is approved by a majority of the qualified voters voting on the proposal. However, in

46 no event shall a proposal under this section be submitted to the voters sooner than twelve months
47 from the date of the last proposal under this section.

48 4. Any sales tax imposed under this section shall be administered, collected, enforced,
49 and operated as required ~~[in]~~ **under** section 32.087. All sales taxes collected by the director of
50 ~~[the department of]~~ revenue under this section on behalf of any city, less one percent for cost of
51 collection which shall be deposited in the state's general revenue fund after payment of
52 premiums for surety bonds as provided ~~[in]~~ **under** section 32.087, shall be deposited in a special
53 trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety
54 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and
55 shall not be commingled with any funds of the state. The provisions of section 33.080 to the
56 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of
57 the general revenue fund. The director shall keep accurate records of the amount of money in
58 the trust fund and which was collected in each city imposing a sales tax under this section, and
59 the records shall be open to the inspection of officers of the city and the public. Not later than
60 the tenth day of each month the director shall distribute all moneys deposited in the trust fund
61 during the preceding month to the city which levied the tax. Such funds shall be deposited with
62 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
63 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
64 may be made from the fund for any functions authorized in the ordinance or order adopted by
65 the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining
66 in the special trust fund shall continue to be used solely for the designated purposes. Any funds
67 in the special trust fund which are not needed for current expenditures shall be invested in the
68 same manner as other funds are invested. Any interest and moneys earned on such investments
69 shall be credited to the fund.

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

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

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

86 ☐ YES ☐ NO

87

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

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

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

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

112 **10. The tax authorized under this section shall comply with the provisions of section**
113 **67.495.**

94.950. 1. As used in this section, "museum" means museums operating or to be built
2 in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3)
3 corporation, or an organization that is registered with the United States Internal Revenue Service

4 as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or
5 preservation sites.

6 2. The governing body of any home rule city with more than forty-five thousand five
7 hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any
8 county of the first classification with more than one hundred four thousand six hundred but fewer
9 than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance,
10 a sales tax on all retail sales made within the city which are subject to sales tax under chapter
11 144. The tax authorized ~~[in]~~ **under** this section shall not exceed one-half of one percent, and
12 shall be imposed solely for the purpose of funding the operation, construction, or renovation of
13 historical locations and museums to promote tourism. The tax authorized ~~[in]~~ **under** this section
14 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from
15 all other charges and taxes. The order or ordinance shall not become effective unless the
16 governing body of the city submits to the voters residing within the city at a state general,
17 primary, or special election a proposal to authorize the governing body of the city to impose a
18 tax under this section.

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

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

24 ☐ YES ☐ NO

25

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

28

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

36 4. All revenue collected under this section by the director of ~~[the department of]~~ revenue
37 on behalf of any city, except for one percent for the cost of collection which shall be deposited
38 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby
39 created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be

40 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state
41 funds, and shall not be commingled with any funds of the state. The director may make refunds
42 from the amounts in the trust fund and credited to the city for erroneous payments and
43 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
44 such city. Any funds in the trust fund which are not needed for current expenditures shall be
45 invested in the same manner as other funds are invested. Any interest and moneys earned on
46 such investments shall be credited to the fund. Not later than the tenth day of each month, the
47 director shall distribute all moneys deposited in the trust fund during the preceding month to the
48 city that levied the sales tax.

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

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

76 of the delinquent tax and penalties shall be the same as that provided ~~[in sections 144.010 to~~
77 ~~144.525]~~ **under chapter 144.**

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

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

84 ☐ YES ☐ NO

85

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

88

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

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

106 9. If the tax is repealed or terminated by any means, all funds remaining in the trust fund
107 shall continue to be used solely for the designated purposes, and the city shall notify the director
108 of ~~[the department of]~~ revenue of the action at least thirty days before the effective date of the
109 repeal and the director may order retention in the trust fund, for a period of one year, of two
110 percent of the amount collected after receipt of such notice to cover possible refunds or
111 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of

112 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
113 city, the director shall remit the balance in the account to the city and close the account of that
114 city. The director shall notify each city of each instance of any amount refunded or any check
115 redeemed from receipts due the city.

116 **10. The tax authorized under this section shall comply with the provisions of section**
117 **67.495.**

94.1000. 1. The governing body of any city not within a county is hereby authorized to
2 impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under
3 ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of funding medical
4 care for the medically indigent.

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

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

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

16 ☐ YES ☐ NO

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

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

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

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

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

52 **6. The tax authorized under this section shall comply with the provisions of section**
53 **67.495.**

 94.1008. 1. The governing body of any third class city with a population of at least
2 seventeen thousand which is located in a county of the third classification without a township
3 form of government and with a population of at least twenty-four thousand four hundred but not
4 in excess of twenty-five thousand may impose, by ordinance or order, an economic development
5 sales tax on all retail sales which are subject to taxation ~~[pursuant to the provisions of sections~~
6 ~~144.010 to 144.525]~~ **under chapter 144** for the purpose of funding economic development. For
7 the purposes of this section, the term "economic development" shall mean funding any economic
8 development project approved by the voters, including a transportation corporation, as defined
9 ~~[in]~~ **under** sections 238.300 to 238.367. The tax authorized ~~[by]~~ **under** this section shall be in
10 addition to any and all other sales taxes allowed by law. The ordinance or order shall become
11 effective after the governing body of the city shall submit to the voters of that city a proposal to
12 authorize the tax.

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

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

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

25

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

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

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

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

60 **6. The tax authorized under this section shall comply with the provisions of section**
61 **67.495.**

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

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

13 Shall the city of (**insert** name of city) impose a sales tax of
14 (insert rate) for the purpose of funding economic development in order to construct a convention
15 center? There is no guarantee of any state funding.

16 ☐ YES ☐ NO

17

18

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

21

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

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

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

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

57 **6. The tax authorized under this section shall comply with the provisions of section**
58 **67.495.**

 94.1012. 1. The governing body of any city of the third classification with more than
2 sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may
3 impose, by ordinance or order, an economic development sales tax on all retail sales which are
4 subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter**
5 **144** for the purpose of funding economic development. For the purposes of this section, the term
6 "economic development" shall mean funding any economic development project approved by
7 the voters, including a transportation corporation, as defined ~~[in]~~ **under** sections 238.300 to
8 238.367. The tax authorized ~~[by]~~ **under** this section shall be in addition to any and all other
9 sales taxes allowed by law. The ordinance or order shall become effective after the governing
10 body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

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

18 ☐ YES ☐ NO

19

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

22

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

35 3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ **under** this
 36 section, the director of revenue shall perform all functions incident to the administration,
 37 collection, enforcement and operation of the tax in the same manner as provided in sections
 38 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state
 39 of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this section. The
 40 tax imposed ~~[pursuant to]~~ **under** this section and the tax imposed ~~[pursuant to]~~ **under** the sales
 41 tax law of the state of Missouri shall be collected together and reported upon such forms and
 42 pursuant to such administrative rules and regulations as may be prescribed by the director of
 43 revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 44 apply to the tax imposed ~~[pursuant to]~~ **under** this section.

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

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

57 **6. The tax authorized under this section shall comply with the provisions of section**
 58 **67.495.**

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

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

13 Over \$8,000 but not over \$9,000 \$260 plus 5 1/2% of excess over \$8,000

14 Over \$9,000 \$315 plus 6% of excess over \$9,000

15 2. (1) Beginning with the 2017 calendar year, the top rate of tax under subsection 1 of
16 this section may be reduced over a period of years. Each reduction in the top rate of tax shall be
17 by one-tenth of a percent and no more than one reduction shall occur in a calendar year. No
18 more than five reductions shall be made under this subsection. Reductions in the rate of tax shall
19 take effect on January first of a calendar year and such reduced rates shall continue in effect until
20 the next reduction occurs.

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

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

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

32 3. (1) In addition to the rate reductions under subsection 2 of this section, beginning
33 with the 2019 calendar year, the top rate of tax under subsection 1 of this section shall be reduced
34 by four-tenths of one percent. Such reduction in the rate of tax shall take effect on January first
35 of the 2019 calendar year.

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

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

40 4. (1) **Beginning with the 2020 calendar year, the top rate of tax under subsection**
41 **1 of this section shall be reduced by twelve-hundredths of one percent. Such reduction in**
42 **the rate of tax shall take effect on January 1, 2020.**

43 (2) (a) **Beginning with the 2021 calendar year, the top rate of tax under subsection**
44 **1 of this section may be adjusted annually over a period of two years, according to the**
45 **provisions of this subdivision.**

46 (b) **Beginning with the 2021 calendar year, for every additional forty-six million**
47 **dollars in total state sales and use tax revenue received from October 1, 2019, to September**
48 **30, 2020, over a four percent increase from the total state sales and use tax revenue**

49 received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection
50 1 of this section shall be reduced from its 2020 rate by five-hundredths of one percent.
51 Beginning with the 2021 calendar year, for every forty-six million dollars by which the
52 total state sales and use tax revenue received from October 1, 2019, to September 30, 2020,
53 fails to equal a four percent increase from the amount of total state sales and use tax
54 revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under
55 subsection 1 of this section shall be increased from its 2020 rate by five-hundredths of one
56 percent.

57 (c) Beginning with the 2022 calendar year, for every additional forty-six million
58 dollars in total state sales and use tax revenue received from October 1, 2020, to September
59 30, 2021, over an eight percent increase from the total state sales and use tax revenue
60 received from October 1, 2018, to September 30, 2019, the top rate of tax under subsection
61 1 of this section shall be reduced from its 2021 rate by five-hundredths of one percent.
62 Beginning with the 2022 calendar year, for every forty-six million dollars by which the
63 total state sales and use tax revenue received from October 1, 2020, to September 30, 2021,
64 fails to equal an eight percent increase from the amount of total state sales and use tax
65 revenue received from October 1, 2018, to September 30, 2019, the top rate of tax under
66 subsection 1 of this section shall be increased from its 2021 rate by five-hundredths of one
67 percent.

68 (3) Any adjustment of tax rates under subdivision (2) of this subsection shall take
69 effect on January first of the calendar year following the year in which a change in total
70 state sales and use tax revenue triggered an adjustment.

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

73 5. Beginning with the 2017 calendar year, the brackets of Missouri taxable income
74 identified in subsection 1 of this section shall be adjusted annually by the percent increase in
75 inflation. The director shall publish such brackets annually beginning on or after October 1,
76 2016. Modifications to the brackets shall take effect on January first of each calendar year and
77 shall apply to tax years beginning on or after the effective date of the new brackets.

78 [5:] 6. As used in this section, the following terms mean:

79 (1) "CPI", the Consumer Price Index for All Urban Consumers for the United States as
80 reported by the Bureau of Labor Statistics, or its successor index;

81 (2) "CPI for the preceding calendar year", the average of the CPI as of the close of the
82 twelve month period ending on August thirty-first of such calendar year;

83 (3) "Net general revenue collected", all revenue deposited into the general revenue fund,
84 less refunds and revenues originally deposited into the general revenue fund but designated by
85 law for a specific distribution or transfer to another state fund;

86 (4) "Percent increase in inflation", the percentage, if any, by which the CPI for the
87 preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and ending
88 August 31, 2015.

144.605. The following words and phrases as used in sections 144.600 to 144.745 mean
2 and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months ending on March
4 thirty-first, June thirtieth, September thirtieth or December thirty-first;

5 (2) "Engages in business activities within this state" includes:

6 (a) Maintaining or having a franchisee or licensee operating under the seller's trade name
7 in this state if the franchisee or licensee is required to collect sales tax pursuant to sections
8 144.010 to 144.525;

9 (b) Soliciting sales or taking orders by sales agents or traveling representatives;

10 (c) A vendor is presumed to engage in business activities within this state if any person,
11 other than a common carrier acting in its capacity as such, that has substantial nexus with this
12 state:

13 a. Sells a similar line of products as the vendor and does so under the same or a similar
14 business name;

15 b. Maintains an office, distribution facility, warehouse, or storage place, or similar place
16 of business in the state to facilitate the delivery of property or services sold by the vendor to the
17 vendor's customers;

18 c. Delivers, installs, assembles, or performs maintenance services for the vendor's
19 customers within the state;

20 d. Facilitates the vendor's delivery of property to customers in the state by allowing the
21 vendor's customers to pick up property sold by the vendor at an office, distribution facility,
22 warehouse, storage place, or similar place of business maintained by the person in the state; or

23 e. Conducts any other activities in the state that are significantly associated with the
24 vendor's ability to establish and maintain a market in the state for the sales;

25 (d) The presumption in paragraph (c) **of this subdivision** may be rebutted by
26 demonstrating that the person's activities in the state are not significantly associated with the
27 vendor's ability to establish or maintain a market in this state for the vendor's sales;

28 (e) Notwithstanding paragraph (c) **of this subdivision**, a vendor shall be presumed to
29 engage in business activities within this state if the vendor enters into an agreement with one or
30 more residents of this state under which the resident, for a commission or other consideration,

31 directly or indirectly refers potential customers, whether by a link on an internet website, an in-
32 person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross
33 receipts from sales by the vendor to customers in the state who are referred to the vendor by all
34 residents with this type of an agreement with the vendor is in excess of ten thousand dollars
35 during the preceding twelve months;

36 (f) The presumption in paragraph (e) **of this subdivision** may be rebutted by submitting
37 proof that the residents with whom the vendor has an agreement did not engage in any activity
38 within the state that was significantly associated with the vendor's ability to establish or maintain
39 the vendor's market in the state during the preceding twelve months. Such proof may consist of
40 sworn written statements from all of the residents with whom the vendor has an agreement
41 stating that they did not engage in any solicitation in the state on behalf of the vendor during the
42 preceding year provided that such statements were provided and obtained in good faith; **and**

43 (g) **a. Beginning January 1, 2020, a vendor engages in business activities within this**
44 **state if the cumulative gross receipts from the vendor's sales of tangible personal property**
45 **to purchasers for the purpose of storage, use, or consumption in this state are one hundred**
46 **thousand dollars or more, or a vendor sold tangible personal property into this state in two**
47 **hundred or more separate transactions, during any twelve-month period, as determined**
48 **under subparagraph b. of this paragraph;**

49 **b. Following the close of each calendar quarter, a vendor shall determine whether**
50 **the vendor met the requirements provided under subparagraph a. of this paragraph**
51 **during the twelve-month period ending on the last day of the preceding calendar quarter.**
52 **If the vendor met such requirements for any such twelve-month period, such vendor shall**
53 **collect and remit the tax as provided under section 144.635 for a period of not less than**
54 **twelve months, beginning not more than three months following the close of the preceding**
55 **calendar quarter, and shall continue to collect and remit the tax for as long as the vendor**
56 **is engaged in business activities in this state, as provided under this paragraph, or**
57 **otherwise maintains a substantial nexus with this state;**

58 **c. The provisions of this paragraph shall only apply to vendors that do not have a**
59 **physical presence within the state and the associated sales of tangible personal property**
60 **occurred with use of the internet;**

61 **d. Any department that has the constitutional authority to collect sales or use tax**
62 **under Article IV of the Constitution of Missouri may remit any moneys collected under this**
63 **paragraph to the department of revenue and such moneys shall be deposited into the state**
64 **general revenue fund established under section 33.543; and**

65 **e. Any vendor that meets subparagraph c. of this paragraph shall not be subject**
66 **to local use tax imposed by a political subdivision in this state enacted prior to January 1,**

67 **2020, except in such political subdivisions in which a majority of voters have approved**
68 **expanding a use tax that was enacted prior to January 1, 2020;**

69 (3) "Maintains a place of business in this state" includes maintaining, occupying, or
70 using, permanently or temporarily, directly or indirectly, by whatever name called, an office,
71 place of distribution, sales or sample room or place, warehouse or storage place, or other place
72 of business in this state, whether owned or operated by the vendor or by any other person other
73 than a common carrier acting in its capacity as such;

74 (4) "Person", any individual, firm, copartnership, joint venture, association, corporation,
75 municipal or private, and whether organized for profit or not, state, county, political subdivision,
76 state department, commission, board, bureau or agency, except the state transportation
77 department, estate, trust, business trust, receiver or trustee appointed by the state or federal court,
78 syndicate, or any other group or combination acting as a unit, and the plural as well as the
79 singular number;

80 (5) "Purchase", the acquisition of the ownership of, or title to, tangible personal property,
81 through a sale, as defined herein, for the purpose of storage, use or consumption in this state;

82 (6) "Purchaser", any person who is the recipient for a valuable consideration of any sale
83 of tangible personal property acquired for use, storage or consumption in this state;

84 (7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal
85 property, or the right to use, store or consume the same, for a consideration paid or to be paid,
86 and any transaction whether called leases, rentals, bailments, loans, conditional sales or
87 otherwise, and notwithstanding that the title or possession of the property or both is retained for
88 security. For the purpose of this law the place of delivery of the property to the purchaser, user,
89 storer or consumer is deemed to be the place of sale, whether the delivery be by the vendor or
90 by common carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers,
91 representatives, consignors, peddlers, canvassers or otherwise;

92 (8) "Sales price", the consideration including the charges for services, except charges
93 incident to the extension of credit, paid or given, or contracted to be paid or given, by the
94 purchaser to the vendor for the tangible personal property, including any services that are a part
95 of the sale, valued in money, whether paid in money or otherwise, and any amount for which
96 credit is given to the purchaser by the vendor, without any deduction therefrom on account of the
97 cost of the property sold, the cost of materials used, labor or service cost, losses or any other
98 expenses whatsoever, except that cash discounts allowed and taken on sales shall not be included
99 and "sales price" shall not include the amount charged for property returned by customers upon
100 rescission of the contract of sales when the entire amount charged therefor is refunded either in
101 cash or credit or the amount charged for labor or services rendered in installing or applying the
102 property sold, the use, storage or consumption of which is taxable pursuant to sections 144.600

103 to 144.745. The sales price shall not include usual and customary delivery charges that are
104 separately stated. In determining the amount of tax due pursuant to sections 144.600 to 144.745,
105 any charge incident to the extension of credit shall be specifically exempted;

106 (9) "Selling agent", every person acting as a representative of a principal, when such
107 principal is not registered with the director of revenue of the state of Missouri for the collection
108 of the taxes imposed pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745 and
109 who receives compensation by reason of the sale of tangible personal property of the principal,
110 if such property is to be stored, used, or consumed in this state;

111 (10) "Storage", any keeping or retention in this state of tangible personal property
112 purchased from a vendor, except property for sale or property that is temporarily kept or retained
113 in this state for subsequent use outside the state;

114 (11) "Tangible personal property", all items subject to the Missouri sales tax as provided
115 in subdivisions (1) and (3) **of subsection 1** of section 144.020;

116 (12) "Taxpayer", any person remitting the tax or who should remit the tax levied by
117 sections 144.600 to 144.745;

118 (13) "Use", the exercise of any right or power over tangible personal property incident
119 to the ownership or control of that property, except that it does not include the temporary storage
120 of property in this state for subsequent use outside the state, or the sale of the property in the
121 regular course of business;

122 (14) "Vendor", every person engaged in making sales of tangible personal property by
123 mail order, by advertising, by agent or peddling tangible personal property, soliciting or taking
124 orders for sales of tangible personal property, for storage, use or consumption in this state, all
125 salesmen, solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of
126 the dealers, distributors, consignors, supervisors, principals or employers under whom they
127 operate or from whom they obtain the tangible personal property sold by them, and every person
128 who maintains a place of business in this state, maintains a stock of goods in this state, or
129 engages in business activities within this state and every person who engages in this state in the
130 business of acting as a selling agent for persons not otherwise vendors as defined in this
131 subdivision. Irrespective of whether they are making sales on their own behalf or on behalf of
132 the dealers, distributors, consignors, supervisors, principals or employers, they must be regarded
133 as vendors and the dealers, distributors, consignors, supervisors, principals or employers must
134 be regarded as vendors for the purposes of sections 144.600 to 144.745.

144.637. 1. The director of revenue shall provide and maintain a database that
2 **describes boundary changes for all taxing jurisdictions and the effective dates of such**
3 **changes for the use of vendors collecting the tax imposed under sections 144.600 to 144.746.**

4 **2. For the identification of counties and cities, codes corresponding to the rates shall**
5 **be provided according to Federal Information Processing Standards (FIPS) as developed**
6 **by the National Institute of Standards and Technology. For the identification of all other**
7 **jurisdictions, codes corresponding to the rates shall be in a format determined by the**
8 **director.**

9 **3. The director shall provide and maintain a database that assigns each five- and**
10 **nine-digit zip code to the proper rates and taxing jurisdictions. The lowest combined tax**
11 **rate imposed in the zip code area shall apply if the area includes more than one tax rate in**
12 **any level of taxing jurisdiction. If a nine-digit zip code designation is not available for a**
13 **street address, or if a vendor is unable to determine the nine-digit zip code designation**
14 **applicable to a purchase after exercising due diligence to determine the designation, the**
15 **vendor may apply the rate for the five-digit zip code area. For purposes of this section,**
16 **there shall be a rebuttable presumption that a vendor has exercised due diligence if the**
17 **vendor has attempted to determine the nine-digit zip code designation by utilizing software**
18 **approved by the director that makes this designation from the street address and the**
19 **five-digit zip code applicable to a purchase.**

20 **4. The director may provide address-based boundary database records for**
21 **assigning taxing jurisdictions and associated rates which shall be in addition to the**
22 **requirements of subsection 3 of this section. The database records shall be in the same**
23 **approved format as the database records required under subsection 3 of this section and**
24 **shall meet the requirements developed under the federal Mobile Telecommunications**
25 **Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment**
26 **database records, vendors shall be required to use such database. A vendor shall use such**
27 **database records in place of the five- and nine-digit zip code database records provided in**
28 **subsection 3 of this section. If a vendor is unable to determine the applicable rate and**
29 **jurisdiction using an address-based database record after exercising due diligence, the**
30 **vendor may apply the nine-digit zip code designation applicable to a purchase. If a**
31 **nine-digit zip code designation is not available for a street address or if a vendor is unable**
32 **to determine the nine-digit zip code designation applicable to a purchase after exercising**
33 **due diligence to determine the designation, the vendor may apply the rate for the five-digit**
34 **zip code area. For the purposes of this section, there shall be a rebuttable presumption**
35 **that a vendor has exercised due diligence if the vendor has attempted to determine the tax**
36 **rate and jurisdiction by utilizing software approved by the director and makes the**
37 **assignment from the address and zip code information applicable to the purchase. If the**
38 **director has met the requirements of subsection 3 of this section, the director may also elect**
39 **to certify address-based databases provided by third parties for assigning tax rates and**

40 **jurisdictions. The databases shall be in the same approved format as the database records**
41 **under this section and meet the requirements developed under the federal Mobile**
42 **Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies an**
43 **address-based database provided by a third party, a vendor may use such database in**
44 **place of the database provided for in this subsection.**

45 **5. The electronic databases provided in subsections 1 to 4 of this section shall be in**
46 **a downloadable format as determined by the director. The databases may be directly**
47 **provided by the director or provided by a third party as designated by the director. The**
48 **databases shall be provided at no cost to the user of the database. The provisions of**
49 **subsection 3 and 4 of this section shall not apply if the purchased product is received by**
50 **the purchaser at the business location of the vendor.**

51 **6. No vendor shall be liable for reliance upon erroneous data provided by the**
52 **director on tax rates, boundaries, or taxing jurisdiction assignments.**

144.701. 1. The revenue derived from the rate of one cent on the dollar of the tax
2 imposed by sections 144.010 to 144.430 and sections 144.600 to 144.745 which shall be deemed
3 to be local tax revenue, shall be deposited by the state treasurer in a special trust fund, which is
4 hereby created, to be known as the "School District Trust Fund". The money in the fund shall
5 be distributed to the public school districts of the state in the manner provided in sections
6 163.031 and 163.087 and shall be appropriated and used for no other purpose; except that, of all
7 refunds made of taxes collected under the provisions of sections 144.010 to 144.430 and sections
8 144.600 to 144.745, the appropriate percentage of any refund shall be paid from the school
9 district trust fund, and except that the state may retain a fee as a charge for collecting and
10 disbursing moneys so deposited, and transfers may be made from the fund as provided in section
11 164.013. The state collection fee shall not exceed two and one-half million dollars or one
12 percent of the amount deposited in the fund, whichever is less. The fee shall be negotiated
13 annually through the appropriation process. Any balance remaining in the fund at the end of an
14 appropriation period shall not be transferred to general revenue, and the provisions of section
15 33.080 shall not apply to the fund. Moneys in the trust fund shall be invested by the state
16 treasurer in the same deposits and obligations in which state funds are authorized by law to be
17 invested, except that the deposits and obligations shall mature and become payable in time for
18 distribution of the funds as provided in sections 163.031 and 163.087.

19 **2. The revenue derived under paragraph (g) of subdivision (2) of section 144.605**
20 **shall be exempt from the provisions of this section and shall be deposited into the state**
21 **general revenue fund established under section 33.543.**

144.752. 1. For the purposes of this section, the following terms shall mean:

2 **(1) "Marketplace facilitator", a person that contracts with sellers to facilitate for**
3 **consideration, regardless of whether deducted as fees from the transaction, the sale of the**
4 **seller's products through an electronic marketplace operated by a person, and engages:**

5 **(a) Either directly or indirectly, through one or more affiliated persons in any of**
6 **the following:**

7 **a. Transmitting or otherwise communicating the offer or acceptance between the**
8 **purchaser and marketplace seller;**

9 **b. Owning or operating the infrastructure, electronic or physical, or technology**
10 **that brings purchasers and marketplace sellers together;**

11 **c. Providing a virtual currency that purchasers are allowed or required to use to**
12 **purchase products from the marketplace seller; or**

13 **d. Software development or research and development activities related to any of**
14 **the activities described in paragraph (b) of this subdivision if such activities are directly**
15 **related to an electronic marketplace operated by a person or an affiliated person; and**

16 **(b) In any of the following activities with respect to the marketplace seller's**
17 **products:**

18 **a. Payment processing services;**

19 **b. Fulfillment or storage services;**

20 **c. Listing products for sale;**

21 **d. Setting prices;**

22 **e. Branding sales as those of the marketplace facilitator;**

23 **f. Order taking;**

24 **g. Advertising or promotion; or**

25 **h. Providing customer service or accepting or assisting with returns or exchanges.**

26
27 **A marketplace facilitator is a vendor as defined in section 144.605 and shall comply with**
28 **the provisions of sections 144.600 to 144.753;**

29 **(2) "Marketplace seller", a seller that makes sales through any electronic**
30 **marketplace operated by a marketplace facilitator;**

31 **(3) "Person", any individual, firm, copartnership, joint venture, association,**
32 **corporation, municipal or private, whether organized for profit or not, state, county,**
33 **political subdivision, state department, commission, board, bureau or agency, except the**
34 **department of transportation, estate, trust, business trust, receiver or trustee appointed by**
35 **the state or federal court, syndicate, or any other group or combination acting as a unit;**

36 (4) "Purchaser", any person who is the recipient for a valuable consideration of
37 any sale of tangible personal property acquired for use, storage, or consumption in this
38 state;

39 (5) "Retail sale", the same meaning as defined under sections 144.010 and 144.011,
40 excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and
41 outboard motors required to be titled under the laws of the state and subject to tax under
42 subdivision (9) of subsection 1 of section 144.020;

43 (6) "Seller", a person selling or furnishing tangible personal property or rendering
44 services on the receipts from which a tax is imposed under section 144.020.

45 2. By no later than January 1, 2020, marketplace facilitators that reach the
46 threshold provided under paragraph (g) of subdivision (2) of section 144.605 shall register
47 with the department to collect and remit use tax on sales made through the marketplace
48 facilitator's marketplace by or on behalf of a marketplace seller that are delivered into the
49 state, whether by the marketplace facilitator or another person. Such retail sales shall
50 include those made directly by the marketplace facilitator and shall also include those
51 retail sales made by marketplace sellers through the marketplace facilitator's marketplace.
52 The collection and reporting requirements of this subsection shall not apply to retail sales
53 other than those made through a marketplace facilitator's marketplace.

54 3. Marketplace facilitators that are required to collect use tax under this section
55 shall report and remit the tax in accordance with the provisions of this chapter and shall
56 maintain records of all sales delivered to a location in the state, including copies of invoices
57 showing the purchaser, address, purchase amount, and use tax collected. Such records
58 shall be made available for review and inspection upon request by the department.

59 4. Marketplace facilitators who properly collect and remit to the department in a
60 timely manner use tax on sales in accordance with the provisions of this section by or on
61 behalf of marketplace sellers shall be eligible for any discount provided under this chapter.

62 5. A marketplace facilitator shall provide the purchaser with a statement or invoice
63 showing that the use tax was collected and shall be remitted on the purchaser's behalf.

64 6. Any taxpayer who remits use tax under this section shall be entitled to refunds
65 or credits to the same extent and in the same manner provided in section 144.190 for taxes
66 collected and remitted under this section.

67 7. Marketplace facilitators shall be subject to the penalty provisions, procedures,
68 and reporting requirements provided under the provisions of this chapter.

69 8. For the purposes of this section, a marketplace facilitator shall not include a
70 third party financial institution appointed by a merchant or a marketplace facilitator to
71 handle various forms of payment transactions, such as processing credit cards and debit

72 cards, and whose sole activity with respect to marketplace sales is to facilitate the payment
73 transactions between two parties.

144.790. 1. Any county, city, or political subdivision with an existing local use tax
2 enacted prior to January 1, 2020, shall be permitted to keep such existing local use tax at
3 a rate not to exceed the rate enacted as of January 1, 2020. Notwithstanding any provision
4 of law to the contrary, such a county, city, or political subdivision shall not subject vendors
5 engaging in business activity within this state under paragraph (g) of subdivision (2) of
6 section 144.605 to such existing local use tax without first receiving separate approval from
7 the voters of the county, city, or political subdivision under subsection 2 of this section.

8 2. Any county, city, or political subdivision may, by a majority vote of its governing
9 body, submit to the voters of the county, city, or political subdivision a ballot authorizing
10 a local use tax on vendors engaging in business activity within this state under paragraph
11 (g) of subdivision (2) of section 144.605, which contains substantially the following
12 language:

13

14 Shall the _____ (insert name of county, city, or political subdivision)
15 impose a local use tax on certain out-of-state vendors that utilize the internet or other
16 means to sell tangible personal property into this state at the rate of _____ (insert
17 percentage) percent?

18

☐ YES

☐ NO

19

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

21

3. If a ballot question as set forth in subsection 2 of this section receives a majority
22 of votes cast in favor of its proposal, the county, city, or political subdivision shall impose
23 a local use tax to apply to vendors engaging in business activity within this state under
24 paragraph (g) of subdivision (2) of section 144.605, and the county, city, or political
25 subdivision shall notify the department of revenue within ten days of the vote. The
26 approved local use tax shall be implemented according to all applicable provisions of law
27 and shall become effective on the first day of the calendar quarter which begins at least
28 forty-five days after the director of revenue receives notice of the voter approval.

✓