

FIRST REGULAR SESSION

HOUSE BILL NO. 908

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LOVE.

1910H.02I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 94.900, 144.010, 144.011, 144.014, 144.020, 144.021, 144.030, 144.032, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.100, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, and to enact in lieu thereof eighty-four new sections relating to the implementation of the streamlined sales and use tax agreement, with a delayed effective date.

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

Section A. Sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 94.900, 144.010, 144.011, 144.014, 144.020, 144.021, 144.030, 144.032, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.100, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed and eighty-four new sections enacted in lieu thereof, to be known as sections 32.070, 32.086, 32.087, 32.311, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712,

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.

11 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305,
12 67.1545, 67.1712, 67.1775, 67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605,
13 94.660, 94.705, 94.900, 144.010, 144.011, 144.014, 144.020, 144.021, 144.022, 144.030,
14 144.032, 144.049, 144.054, 144.060, 144.079, 144.080, 144.082, 144.083, 144.084, 144.100,
15 144.105, 144.108, 144.109, 144.111, 144.112, 144.113, 144.114, 144.123, 144.124, 144.125,
16 144.140, 144.190, 144.210, 144.212, 144.285, 144.526, 144.560, 144.600, 144.612, 144.655,
17 144.710, 144.759, 144.761, 184.845, 221.407, 238.235, 238.410, and 644.032, to read as
18 follows:

**32.070. 1. This act shall be known and may be cited as the "Streamlined Sales and
2 Use Tax Agreement Act".**

3 **2. The director of revenue shall enter into the streamlined sales and use tax**
4 **agreement with one or more states to simplify and modernize sales and use tax**
5 **administration in order to substantially reduce the burden of tax compliance for all sellers**
6 **and for all types of commerce. In furtherance of the streamlined sales and use tax**
7 **agreement, the director of revenue may act jointly with other states that are members of**
8 **the streamlined sales and use tax agreement to establish standards for certification of a**
9 **certified service provider and certified automated system and establish performance**
10 **standards for multistate sellers.**

11 **3. The director of revenue may take other actions reasonably required to**
12 **implement the provisions set forth in the streamlined sales and use tax agreement act**
13 **including, but not limited to, the promulgation of rules and the joint procurement, with**
14 **other member states, of goods and services in furtherance of the streamlined sales and use**
15 **tax agreement.**

16 **4. For the purposes of representing the state as a member of the agreement and, if**
17 **necessary, amending the agreement, three delegates shall represent the state: one of whom**
18 **is appointed by the governor, one of whom is a member of the general assembly appointed**
19 **by mutual agreement of the president pro tempore of the senate and the speaker of the**
20 **house of representatives, and one of whom is the director of revenue or the director's**
21 **designee. Each year, the delegates shall recommend to the committees responsible for**
22 **reviewing tax issues in the senate and the house of representatives any amendment of state**
23 **statutes required to be substantially in compliance with the agreement. Such delegates**
24 **shall make a written report by the fifteenth day of January each year regarding the status**
25 **of the agreement.**

26 **5. The department of revenue shall promulgate rules necessary to implement the**
27 **provisions of the streamlined sales and use tax agreement. Any rule or portion of a rule,**
28 **as that term is defined in section 536.010, that is created under the authority delegated in**

29 this section shall become effective only if it complies with and is subject to all of the
30 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536
31 are nonseverable, and if any of the powers vested with the general assembly pursuant to
32 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
33 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
34 proposed or adopted after August 28, 2019, shall be invalid and void.

32.086. Notwithstanding any other provision of law, for all local sales and use taxes
2 collected by the department of revenue and remitted to a political jurisdiction or taxing
3 district, the department shall remit one percent of the amount collected to the general
4 revenue fund to offset the cost of collection unless a greater amount is specified in the local
5 sales and use tax law. The department shall not commingle the remaining amounts
6 collected with general revenue and shall remit the remaining amounts collected to the
7 political jurisdiction or taxing district, less any credits for erroneous payments,
8 overpayments, and dishonored checks.

32.087. 1. Within ten days after the adoption of any ordinance or order in favor of
2 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing
3 entity, the governing body or official of such taxing entity shall forward to the director of revenue
4 by United States registered mail or certified mail a certified copy of the ordinance or order. ~~[The~~
5 ~~ordinance or order shall reflect the effective date thereof.]~~

6 2. Any local sales tax so adopted shall become effective ~~[on the first day of the second~~
7 ~~calendar quarter after the director of revenue receives notice of adoption of the local sales tax,~~
8 ~~except]~~ as provided in subsection ~~[48]~~ 19 of this section, and shall be imposed on all transactions
9 on which the Missouri state sales tax is imposed.

10 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed
11 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along
12 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when
13 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser
14 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase
15 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the
16 rates, multiplying the combined rate times the amount of the sale.

17 4. ~~[The brackets required to be established by the director of revenue under the~~
18 ~~provisions of section 144.285 shall be based upon the sum of the combined rate of the state sales~~
19 ~~tax and all local sales taxes imposed under the provisions of the local sales tax law.~~

20 ~~———5.]~~ (1) The ordinance or order imposing a local sales tax under the local sales tax law
21 shall impose a tax upon all transactions upon which the Missouri state sales tax is imposed to
22 the extent and in the manner provided in ~~[sections 144.010 to 144.525]~~ chapter 144, and the

23 rules and regulations of the director of revenue issued pursuant thereto; except that the rate of
24 the tax shall be the sum of the combined rate of the state sales tax or state highway use tax and
25 all local sales taxes imposed under the provisions of the local sales tax law.

26 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
27 except those in which voters have **previously** approved a local use tax under section 144.757,
28 shall have placed on the ballot on or after the general election in November 2014, but no later
29 than the general election in November 2022, whether to repeal application of the local sales tax
30 to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales
31 tax under section 144.020 and purchased from a source other than a licensed Missouri dealer.
32 The ballot question presented to the local voters shall contain substantially the following
33 language:

34 Shall the _____ (local jurisdiction's name) discontinue applying and
35 collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
36 that were purchased from a source other than a licensed Missouri dealer?

37

38 Approval of this measure will result in a reduction of local revenue to provide for vital services
39 for _____ (local jurisdiction's name) and it will place Missouri dealers of
40 motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to
41 non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

42 ☐ YES

☐ NO

43

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

46 (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority
47 of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot
48 question before the voters on or before the general election in November 2022, the local taxing
49 jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats,
50 and outboard motors that were purchased from a source other than a licensed Missouri dealer.

51 (4) In addition to the requirement that the ballot question set forth in subdivision (2) of
52 this subsection be placed before the voters, the governing body of any local taxing jurisdiction
53 that had previously imposed a local use tax on the use of motor vehicles, trailers, boats, and
54 outboard motors may, at any time, place a proposal on the ballot at any election to repeal
55 application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard
56 motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes
57 cast by the registered voters voting thereon are in favor of the proposal to repeal application of
58 the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling

59 of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a
60 licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon
61 are opposed to the proposal to repeal application of the local sales tax to such titling, such
62 application shall remain in effect.

63 (5) In addition to the requirement that the ballot question set forth in subdivision (2) of
64 this subsection be placed before the voters on or after the general election in November 2014,
65 and on or before the general election in November 2022, whenever the governing body of any
66 local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats,
67 and outboard motors receives a petition, signed by fifteen percent of the registered voters of such
68 jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on
69 the ballot at any election to repeal application of the local sales tax to the titling of motor
70 vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
71 Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to
72 repeal application of the local sales tax to such titling. If a majority of the votes cast by the
73 registered voters voting thereon are in favor of the proposal to repeal application of the local
74 sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor
75 vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
76 Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are
77 opposed to the proposal to repeal application of the local sales tax to such titling, such
78 application shall remain in effect.

79 (6) Nothing in this subsection shall be construed to authorize the voters of any
80 jurisdiction to repeal application of any state sales or use tax.

81 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard
82 motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal
83 shall take effect ~~[on the first day of the second calendar quarter after the election]~~ **as provided**
84 **in subsection 19 of this section.** If any local sales tax on the titling of motor vehicles, trailers,
85 boats, and outboard motors purchased from a source other than a licensed Missouri dealer is
86 required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an
87 election ~~[pursuant to]~~ **under** subdivision (2) of this subsection, such cessation shall take effect
88 on March 1, 2023.

89 (8) Notwithstanding any provision of law to the contrary, if any local sales tax on the
90 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than
91 a licensed Missouri dealer is repealed after the general election in November 2014, or if the
92 taxing jurisdiction failed to present the ballot to the voters at a general election on or before
93 November 2022, then the governing body of such taxing jurisdiction may, at any election
94 subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed

95 to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the
96 titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax
97 under section 144.020 that were purchased from a source other than a licensed Missouri dealer.
98 The ballot question presented to the local voters shall contain substantially the following
99 language:

100 Shall the _____ (local jurisdiction's name) apply and collect the local
101 sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to
102 state sales tax under section 144.020 and purchased from a source other than a licensed Missouri
103 dealer?
104

105 Approval of this measure will result in an increase of local revenue to provide for vital services
106 for _____ (local jurisdiction's name), and it will remove a competitive
107 advantage that non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers have
108 over Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

109 ☐ YES ☐ NO
110

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

113 (9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard
114 motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall
115 take effect and be imposed ~~[on the first day of the second calendar quarter after the election]~~ as
116 **provided in subsection 19 of this section.**

117 ~~[6-]~~ 5. On and after the effective date of any local sales tax imposed under the provisions
118 of the local sales tax law, the director of revenue shall perform all functions incident to the
119 administration, collection, enforcement, and operation of the tax, and the director of revenue
120 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes
121 authorized under the authority of the local sales tax law. All local sales taxes imposed under the
122 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri
123 shall be collected together and reported upon such forms and under such administrative rules and
124 regulations as may be prescribed by the director of revenue.

125 ~~[7-]~~ 6. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter 144**
126 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
127 apply to the collection of any local sales tax imposed under the local sales tax law except as
128 modified by the local sales tax law.

129 ~~[8-]~~ 7. All exemptions granted to agencies of government, organizations, persons and
130 to the sale of certain articles and items of tangible personal property and taxable services under

131 ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144**, as these sections now read and as
132 they may hereafter be amended, it being the intent of this general assembly to ensure that the
133 same sales tax exemptions granted from the state sales tax law also be granted under the local
134 sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes
135 imposed under the local sales tax law.

136 [9.] **8.** The same sales tax permit, exemption certificate and retail certificate required
137 ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration and collection of the
138 state sales tax shall satisfy the requirements of the local sales tax law, and no additional permit
139 or exemption certificate or retail certificate shall be required; except that the director of revenue
140 may prescribe a form of exemption certificate for an exemption from any local sales tax imposed
141 by the local sales tax law.

142 [10.] **9.** All discounts allowed the retailer under the provisions of the state sales tax law
143 for the collection of and for payment of taxes under the provisions of the state sales tax law are
144 hereby allowed and made applicable to any local sales tax collected under the provisions of the
145 local sales tax law.

146 [11.] **10.** The penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~
147 **chapter 144** for a violation of the provisions of those sections are hereby made applicable to
148 violations of the provisions of the local sales tax law.

149 [12.-(1)] **11.** For the purposes of any local sales tax imposed by an ordinance or order
150 under the local sales tax law, all sales~~], except the sale of motor vehicles, trailers, boats, and~~
151 ~~outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to~~
152 ~~be consummated at the place of business of the retailer unless the tangible personal property sold~~
153 ~~is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has~~
154 ~~more than one place of business in this state which participates in the sale, the sale shall be~~
155 ~~deemed to be consummated at the place of business of the retailer where the initial order for the~~
156 ~~tangible personal property is taken, even though the order must be forwarded elsewhere for~~
157 ~~acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall~~
158 ~~be deemed to be consummated at the place of business from which he works.~~

159 ~~———(2) For the purposes of any local sales tax imposed by an ordinance or order under the~~
160 ~~local sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and~~
161 ~~outboard motors shall be imposed at the rate in effect at the location of the residence of the~~
162 ~~purchaser, and remitted to that local taxing entity, and not at the place of business of the retailer,~~
163 ~~or the place of business from which the retailer's agent or employee works.~~

164 ~~———(3) For the purposes of any local tax imposed by an ordinance or under the local sales~~
165 ~~tax law on charges for mobile telecommunications services, all taxes of mobile~~
166 ~~telecommunications service shall be imposed as provided in the Mobile Telecommunications~~

167 ~~Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended]~~ **shall be sourced as provided**
168 **by sections 144.111 to 144.114.**

169 [13.] **12.** Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
170 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall
171 be collected from the purchaser by the director of revenue at the time application is made for a
172 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
173 tax under the local sales tax law.

174 [14.] **13.** The director of revenue and any of his deputies, assistants and employees who
175 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
176 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
177 director of revenue under the provisions of the local sales tax law shall enter a surety bond or
178 bonds payable to any and all taxing entities in whose behalf such funds have been collected
179 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;
180 but the director of revenue may enter into a blanket bond covering himself and all such deputies,
181 assistants and employees. The cost of any premium for such bonds shall be paid by the director
182 of revenue from the share of the collections under the sales tax law retained by the director of
183 revenue for the benefit of the state.

184 [15.] **14.** The director of revenue shall annually report on his management of each trust
185 fund which is created under the local sales tax law and administration of each local sales tax
186 imposed under the local sales tax law. He shall provide each taxing entity imposing one or more
187 local sales taxes authorized by the local sales tax law with a detailed accounting of the source
188 of all funds received by him for the taxing entity. Notwithstanding any other provisions of law,
189 the state auditor shall annually audit each trust fund. A copy of the director's report and annual
190 audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

191 [16.] **15.** Within the boundaries of any taxing entity where one or more local sales taxes
192 have been imposed, if any person is delinquent in the payment of the amount required to be paid
193 by him under the local sales tax law or in the event a determination has been made against him
194 for taxes and penalty under the local sales tax law, the limitation for bringing suit for the
195 collection of the delinquent tax and penalty shall be the same as that provided in ~~[sections~~
196 ~~144.010 to 144.525]~~ **chapter 144.** Where the director of revenue has determined that suit must
197 be filed against any person for the collection of delinquent taxes due the state under the state
198 sales tax law, and where such person is also delinquent in payment of taxes under the local sales
199 tax law, the director of revenue shall notify the taxing entity in the event any person fails or
200 refuses to pay the amount of any local sales tax due so that appropriate action may be taken by
201 the taxing entity.

[47.] 16. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

[48.] 17. If a local sales tax has been in effect for at least one year under the provisions of the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at an election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax so reimposed shall become effective ~~[the first day of the first calendar quarter after the director receives a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the boundaries thereof and the results of such election, provided that such ordinance, order or resolution and all necessary accompanying materials are received by the director at least thirty days prior to the expiration of such tax]~~ **as provided by subsection 19 of this section.** Any administrative cost or expense incurred by the state as a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.

18. If the boundaries of a city in which a sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue, by United States registered mail or certified mail, a certified copy of the ordinance adding or detaching territory from the city within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the ordinance and shall be accompanied by a map of the city clearly showing the territory added or detached from the city boundaries. Upon receipt of the ordinance and map, the tax imposed under the local sales tax law shall be effective in the added territory or abolished in the detached territory on the first day of a calendar quarter after one hundred twenty days' notice to sellers.

19. (1) The effective date for the imposition, repeal, or rate change of each local sales and use tax is the first day of the calendar quarter after a minimum of one hundred twenty days' notice to sellers. In all cases where notice is required to be made to the director of revenue by a local taxing jurisdiction, such notice shall be made at least one hundred twenty days prior to the effective date for the imposition, repeal, or rate change of a local sales and use tax.

(2) The effective date for any local jurisdiction boundary change for sales and use tax purposes is the first day of the calendar quarter after a minimum of one hundred twenty days' notice to sellers.

238 **20. (1) For a rate increase, the new rate shall apply to the first billing period**
239 **starting on or after the effective date;**

240 **(2) For a rate decrease, the new rate shall apply to bills rendered on or after the**
241 **effective date.**

32.311. 1. The department of revenue shall create and maintain a mapping feature
2 **on its official public website that displays sales tax information of political subdivisions of**
3 **this state that have taxing authority, including the current tax rate for each sales tax**
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**
6 **such political subdivisions collect sales 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 tax within its borders and**
18 **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 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,**
26 **2020, and shall be updated and sent to the department if a change in the political**
27 **subdivision's borders or jurisdiction occurs thereafter.**

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

30 **5. By July 1, 2020, the department shall implement the mapping feature using the**
31 **data provided to it under subsection 3 of this section.**

66.620. 1. All county sales taxes collected by the director of revenue under sections 2 66.600 to 66.630 on behalf of any county~~[-less one percent for cost of collection which shall be~~
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created,
5 to be known as the "County Sales Tax Trust Fund". ~~[The moneys in the county sales tax trust~~
6 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~
7 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust
8 fund which was collected in each county imposing a county sales tax, and the records shall be
9 open to the inspection of officers of the county and the public. Not later than the tenth day of
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during
11 the preceding month to the county which levied the tax; such funds shall be deposited with the
12 treasurer of the county and all expenditures of funds arising from the county sales tax trust fund
13 shall be by an appropriation act to be enacted by the legislative council of the county, and to the
14 cities, towns and villages located wholly or partly within the county which levied the tax in the
15 manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and alternate distribution system
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,
19 towns and villages which are located wholly or partly within the county which levied the tax and
20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,
22 group A shall consist of all cities, towns and villages which are located wholly or partly within
23 the county which levied the tax and which had a city sales tax approved by the voters of such city
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
25 county sales tax. For the purposes of determining the location of consummation of sales for
26 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,
27 town or village shall be the boundary of that city, town or village as it existed on March 19,
28 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly
29 within the county which levied the tax and which did not have a city sales tax in effect under the
30 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax
31 ordinance, and shall also include all unincorporated areas of the county which levied the tax;
32 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages
33 which are located wholly or partly within the county which levied the tax and which did not have
34 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to
35 94.550 on the day prior to the effective date of the county sales tax and shall also include all
36 unincorporated areas of the county which levied the tax.

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
38 villages in group A the taxes based on the location in which the sales were deemed consummated
39 under section 66.630 and subsection [42] 11 of section 32.087. Except for distribution governed
40 by section 66.630, after deducting the distribution to the cities, towns and villages in group A,
41 the director of revenue shall distribute the remaining funds in the county sales tax trust fund to
42 the cities, towns and villages and the county in group B as follows: to the county which levied
43 the tax, a percentage of the distributable revenue equal to the percentage ratio that the population
44 of the unincorporated areas of the county bears to the total population of group B; and to each
45 city, town or village in group B located wholly within the taxing county, a percentage of the
46 distributable revenue equal to the percentage ratio that the population of such city, town or
47 village bears to the total population of group B; and to each city, town or village located partly
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio
49 that the population of that part of the city, town or village located within the taxing county bears
50 to the total population of group B.

51 4. From January 1, 1994, until December 31, 2016, the director of revenue shall
52 distribute to the cities, towns and villages in group A a portion of the taxes based on the location
53 in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of
54 section 32.087 in accordance with the formula described in this subsection and in subsection 6.
55 After deducting the distribution to the cities, towns and villages in group A, the director of
56 revenue shall distribute funds in the county sales tax trust fund to the cities, towns and villages
57 and the county in group B as follows: to the county which levied the tax, ten percent multiplied
58 by the percentage of the population of unincorporated county which has been annexed or
59 incorporated since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and
60 a percentage of the remaining distributable revenue equal to the percentage ratio that the
61 population of unincorporated areas of the county bears to the total population of group B; and
62 to each city, town or village in group B located wholly within the taxing county, a percentage of
63 the remaining distributable revenue equal to the percentage ratio that the population of such city,
64 town or village bears to the total population of group B; and to each city, town or village located
65 partly within the taxing county, a percentage of the remaining distributable revenue equal to the
66 percentage ratio that the population of that part of the city, town or village located within the
67 taxing county bears to the total population of group B.

68 5. (1) From and after January 1, 2017, in each year in which the total revenues from the
69 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year are less
70 than or equal to the amount of such revenues which were collected in the calendar year 2014, the
71 director of revenue shall distribute to the cities, towns, and villages in group A and the cities,
72 towns, and villages, and the county in group B, the amounts required to be distributed under the

73 formula described in subsection 4 and in subsection 6 of this section. From and after January
74 1, 2017, in each year in which the total revenues from the county sales tax collected under
75 sections 66.600 to 66.630 in the previous calendar year is greater than the amount of such
76 revenues which were collected in the calendar year 2014, the director of revenue shall distribute
77 to the cities, towns, and villages in group A a portion of the taxes based on the location in which
78 the sales were deemed consummated under section 66.630 and subsection ~~[12]~~ 11 of section
79 32.087, in accordance with the formula described in this subsection and in subsection 6. After
80 deducting the distribution to the cities, towns, and villages in group A, the director of revenue
81 shall, subject to the limitation described in subdivision (2) of this subsection, distribute funds in
82 the county sales tax trust fund to the cities, towns, and villages, and the county in group B as
83 follows: to the county which levied the tax, ten percent multiplied by the percentage of the
84 population of unincorporated county which has been annexed or incorporated since April 1,
85 1993, multiplied by the total of all sales tax revenues countywide, and a percentage of the
86 remaining distributable revenue equal to the percentage ratio that the population of
87 unincorporated areas of the county bears to the total population of group B as adjusted such that
88 no city, town, or village in group B shall receive a distribution that is less than fifty percent of
89 the amount of taxes generated within such city, town, or village based on the location in which
90 the sales were deemed consummated under section 66.630 and subsection ~~[12]~~ 11 of section
91 32.087; and to each city, town, or village in group B located wholly within the taxing county, a
92 percentage of the remaining distributable revenue equal to the percentage ratio that the
93 population of such city, town, or village bears to the total population of group B, as adjusted such
94 that no city, town, or village in group B shall receive a distribution that is less than fifty percent
95 of the amount of taxes generated within such city, town, or village based on the location in which
96 the sales were deemed consummated under section 66.630 and subsection ~~[12]~~ 11 of section
97 32.087; and to each city, town, or village located partly within the taxing county, a percentage
98 of the remaining distributable revenue equal to the percentage ratio that the population of that
99 part of the city, town, or village located within the taxing county bears to the total population of
100 group B, as adjusted such that no city, town, or village in group B shall receive a distribution that
101 is less than fifty percent of the amount of taxes generated within such city, town, or village based
102 on the location in which the sales were deemed consummated under section 66.630 and
103 subsection ~~[12]~~ 11 of section 32.087.

104 (2) For purposes of making any adjustment required by this subsection, the director of
105 revenue shall, prior to any distribution to the county or to each city, town, or village in group B
106 located wholly or partly within the taxing county, identify each city, town, or village in group B
107 located wholly or partly within the taxing county that would receive a distribution that is less
108 than fifty percent of the amount of taxes generated within such city, town, or village based on

the location in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of section 32.087 if no adjustments were made and calculate the difference between the amount that the distribution to each such city, town, or village would have been without any adjustment and the amount that equals fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of section 32.087. Thereafter, the director of revenue shall determine the amount of any adjustment under this subsection as follows:

(a) If the aggregate amount of the difference calculated in accordance with this subsection is less than or equal to the aggregate increase in the remaining distributable revenue for the applicable period in the current calendar year over the remaining distributable revenue for the corresponding period in the calendar year 2014, the director of revenue shall deduct the amount of such difference from the remaining distributable revenue and distribute an allocable portion of the amount of such difference to each city, town, or village that would otherwise have received a distribution that is less than fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of section 32.087 if no adjustment were made, such that each such city, town, or village receives a distribution that is equal to fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of section 32.087;

(b) If, however, the aggregate amount of the difference calculated in accordance with this subsection is greater than the aggregate increase in the remaining distributable revenue for the applicable period in the current calendar year over the remaining distributable revenue for the corresponding period in the calendar year 2014, the director of revenue shall deduct from the remaining distributable revenue an amount equal to the difference between the remaining distributable revenue for the applicable period in the current calendar year and the remaining distributable revenue for the corresponding period in the calendar year 2014 and distribute an allocable portion of the amount of such difference to each city, town, or village that would otherwise have received a distribution that is less than fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection [42] 11 of section 32.087 if no adjustment were made, such that each such city, town, or village receives a distribution that includes an adjustment that is proportionate to the amount of the adjustment that would otherwise have been made if such adjustment were calculated in accordance with paragraph (a) of this subdivision;

(c) After determining the amount of the adjustment and making the allocation in accordance with paragraph (a) or (b) of this subdivision, as applicable, the director of revenue shall thereafter distribute the remaining distributable revenue, as adjusted, to the county and to

145 each city, town, or village in group B located wholly or partly within the taxing county in the
146 manner provided in this subsection.

147 (3) For purposes of this subsection, if a city, town, or village is partly in group A and
148 partly in group B, the director of revenue shall calculate fifty percent of the amount of taxes
149 generated within such city, town, or village based on the location in which the sales were deemed
150 consummated under section 66.630 and subsection ~~[42]~~ 11 of section 32.087 by multiplying fifty
151 percent by the amount of all county sales taxes collected by the director of revenue under
152 sections 66.600 to 66.630~~[-less one percent for cost of collection,]~~ that are generated within such
153 city, town, or village based on the location in which the sales were deemed consummated under
154 section 66.630 and subsection ~~[42]~~ 11 of section 32.087, regardless of whether such taxes are
155 deemed consummated in group A or group B.

156 6. (1) For purposes of administering the distribution formula of subsections 4 and 5 of
157 this section, the revenues arising each year from sales occurring within each group A city, town
158 or village shall be distributed as follows: until such revenues reach the adjusted county average,
159 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues
160 reduced by the percentage which is equal to ten percent multiplied by the percentage of the
161 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
162 and once revenues exceed the adjusted county average, total revenues shall be shared in
163 accordance with the redistribution formula as defined in this subsection.

164 (2) For purposes of this subsection, the "adjusted county average" is the per capita
165 countywide average of all sales tax distributions during the prior calendar year reduced by the
166 percentage which is equal to ten percent multiplied by the percentage of the population of
167 unincorporated county which has been annexed or incorporated after April 1, 1993; the
168 redistribution formula is as follows: during 1994, each group A city, town and village shall
169 receive that portion of the revenues arising from sales occurring within the municipality that
170 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
171 from sales within the municipality multiplied by the percentage which is the sum of ten percent
172 multiplied by the percentage of the population of unincorporated county which has been annexed
173 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product
174 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
175 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
176 county average. During 1995, each group A city, town and village shall receive that portion of
177 the revenues arising from sales occurring within the municipality that remains after deducting
178 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the
179 municipality multiplied by the percentage which is the sum of ten percent multiplied by the
180 percentage of the population of unincorporated county which has been annexed or incorporated

181 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen
182 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
183 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
184 county average. From January 1, 1996, until January 1, 2000, each group A city, town and
185 village shall receive that portion of the revenues arising from sales occurring within the
186 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
187 revenues arising from sales within the municipality multiplied by the percentage which is the
188 sum of ten percent multiplied by the percentage of the population of unincorporated county
189 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than
190 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
191 multiplied by the total of cumulative per capita sales taxes arising from sales within the
192 municipality less the adjusted county average. From and after January 1, 2000, the distribution
193 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,
194 except that the percentage computed for sales arising within the municipalities shall be not less
195 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county
196 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the
197 adjusted county average by at least twenty-five percent.

198 (3) For purposes of applying the redistribution formula to a municipality which is partly
199 within the county levying the tax, the distribution shall be calculated alternately for the
200 municipality as a whole, except that the factor for annexed portion of the county shall not be
201 applied to the portion of the municipality which is not within the county levying the tax, and for
202 the portion of the municipality within the county levying the tax. Whichever calculation results
203 in the larger distribution to the municipality shall be used.

204 (4) Notwithstanding any other provision of this section, the fifty percent of additional
205 sales taxes as described in section 99.845 arising from economic activities within the area of a
206 redevelopment project established after July 12, 1990, ~~[pursuant to]~~ **under** sections 99.800 to
207 99.865, while tax increment financing remains in effect shall be deducted from all calculations
208 of countywide sales taxes, shall be distributed directly to the municipality involved, and shall be
209 disregarded in calculating the amounts distributed or distributable to the municipality. Further,
210 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality
211 and any other political subdivision which provides for an appropriation of incremental sales tax
212 revenues to the special allocation fund of a tax increment financing project while tax increment
213 financing remains in effect shall continue to be in full force and effect and the sales taxes so
214 appropriated shall be deducted from all calculations of countywide sales taxes, shall be
215 distributed directly to the municipality involved, and shall be disregarded in calculating the
216 amounts distributed or distributable to the municipality. In addition, and notwithstanding any

217 other provision of this chapter to the contrary, economic development funds shall be distributed
218 in full to the municipality in which the sales producing them were deemed consummated.
219 Additionally, economic development funds shall be deducted from all calculations of countywide
220 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the
221 municipality. As used in this subdivision, the term "economic development funds" means the
222 amount of sales tax revenue generated in any fiscal year by projects authorized ~~[pursuant to]~~
223 **under** chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged
224 as security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations
225 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,
226 1993, between a municipality and another public body. The cumulative amount of economic
227 development funds allowed under this provision shall not exceed the total amount necessary to
228 amortize the obligations involved.

229 7. If the qualified voters of any city, town or village vote to change or alter its boundaries
230 by annexing any unincorporated territory included in group B or if the qualified voters of one or
231 more city, town or village in group A and the qualified voters of one or more city, town or village
232 in group B vote to consolidate, the area annexed or the area consolidated which had been a part
233 of group B shall remain a part of group B after annexation or consolidation. After the effective
234 date of the annexation or consolidation, the annexing or consolidated city, town or village shall
235 receive a percentage of the group B distributable revenue equal to the percentage ratio that the
236 population of the annexed or consolidated area bears to the total population of group B and such
237 annexed area shall not be classified as unincorporated area for determination of the percentage
238 allocable to the county. If the qualified voters of any two or more cities, towns or villages in
239 group A each vote to consolidate such cities, towns or villages, then such consolidated cities,
240 towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630,
241 population shall be as determined by the last federal decennial census or the latest census that
242 determines the total population of the county and all political subdivisions therein. For the
243 purpose of calculating the adjustment based on the percentage of unincorporated county
244 population which is annexed after April 1, 1993, the accumulated percentage immediately before
245 each census shall be used as the new percentage base after such census. After any annexation,
246 incorporation or other municipal boundary change affecting the unincorporated area of the
247 county, the chief elected official of the county shall certify the new population of the
248 unincorporated area of the county and the percentage of the population which has been annexed
249 or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county
250 sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its
251 governing body cease to be a part of group A and become a part of group B. Within ten days
252 after the adoption of the ordinance transferring the city, town or village from one group to the

other, the clerk of the transferring city, town or village shall forward to the director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its former group shall cease and as a part of its new group shall begin on the first day of January of the year following notification to the director of revenue, provided such notification is received by the director of revenue on or before the first day of July of the year in which the transferring ordinance is adopted. If such notification is received by the director of revenue after the first day of July of the year in which the transferring ordinance is adopted, then distribution to such city as a part of its former group shall cease and as a part of its new group shall begin the first day of July of the year following such notification to the director of revenue. Once a group A city, town or village becomes a part of group B, such city may not transfer back to group A.

8. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of the municipality shall forward to the director of revenue, by registered mail, a certified copy of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the provisions of this section on the effective date of the change of the municipal boundary so that the proper percentage of group B distributable revenue is allocated to the municipality in proportion to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated municipality shall forward to the director of revenue, by registered mail, a certified copy of the incorporation election returns and a map of the municipality clearly showing the boundaries thereof. The certified copy of the incorporation election returns shall reflect the effective date of the incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this section on the effective date of the incorporation.

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

289 after the effective date of abolition of the tax in such county, the director of revenue shall remit
290 the balance in the account to the county and close the account of that county. The director of
291 revenue shall notify each county of each instance of any amount refunded or any check redeemed
292 from receipts due the county.

293 10. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085
294 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to
2 67.395 on behalf of any county~~;~~ ~~less one percent for cost of collection which shall be deposited~~
3 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
4 ~~section 32.087]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby
5 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". ~~[The moneys in the~~
6 ~~county anti-drug sales tax trust fund shall not be deemed to be state funds and shall not be~~
7 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of
8 the amount of money in the trust fund which was collected in each county imposing a sales tax
9 under sections 67.391 to 67.395, and the records shall be open to the inspection of officers of the
10 county and the public. Not later than the tenth day of each month, the director of revenue shall
11 distribute all moneys deposited in the trust fund during the preceding month to the county which
12 levied the tax. Such funds shall be deposited with the county treasurer of each such county, and
13 all expenditures of funds arising from the county anti-drug sales tax trust fund shall be by an
14 appropriation act to be enacted by the governing body of each such county.

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

27 3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085
28 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue under sections
2 67.500 to 67.545 on behalf of any county~~;~~ ~~less one percent for cost of collection, which shall~~

3 ~~be deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a county sales tax trust
5 fund, which fund shall be separate and apart from the county sales tax trust fund established by
6 section 66.620. ~~[The moneys in such county sales tax trust fund shall not be deemed to be state~~
7 ~~funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall
8 keep accurate records of the amount of money in the trust fund which was collected in each
9 county imposing a county sales tax, and the records shall be open to the inspection of officers
10 of the county and to the public. Not later than the tenth day of each month the director of
11 revenue shall distribute all moneys deposited in the trust fund during the preceding month by
12 distributing to the county treasurer, or such other officer as may be designated by the county
13 ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the
14 sum due the county as certified by the director of revenue.

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

27 3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085
28 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with a population
2 of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in
3 addition to any tourism sales tax imposed ~~[pursuant to]~~ **under** sections 67.671 to 67.685, by a
4 majority vote, impose a sales tax **on all retail sales made in the county which are subject to**
5 **sales tax under chapter 144** for the funding of museums and festivals. For purposes of this
6 section, the term "funding of museums and festivals" shall mean:

7 (1) Funding of museums operating in the county, which are registered with the United
8 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the
9 board to be tourism attractions; and

10 (2) Funding of organizations that are registered as 501(C)(3) corporations which promote
11 cultural heritage tourism including festivals and the arts.

12 2. Any question submitted to the voters of such county to establish a sales tax [~~pursuant~~
13 ~~to~~] **under** this section shall be submitted in substantially the following form:

14 Shall the county of _____ (insert the name of the county) impose a
15 sales tax of _____ (insert rate of percent) percent to be used to fund (museums, cultural
16 heritage, festivals) in certain areas of the county?

17 ☐ YES

☐ NO

18 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
19 are in favor of the proposal, and the tax takes effect [~~pursuant to~~] **under** this section, the
20 museums and festivals board appointed [~~pursuant to~~] **under** subsection 5 of this section shall
21 determine in what manner the tax revenue moneys will be expended, and disbursements of these
22 moneys shall be made strictly in accordance with directions of the board which are consistent
23 with the provisions of sections 67.571 to 67.577. Expenditures of these tax moneys may be
24 made for the employment of personnel selected by the board to assist in carrying out the duties
25 of the board, and the board is expressly authorized to employ such personnel. Expenditures of
26 these tax moneys may be made directly to corporations [~~pursuant to~~] **under** subsection 1 of this
27 section. No such tax revenue moneys shall be disbursed to or on behalf of any corporation,
28 organization or entity that is not duly registered with the Internal Revenue Service as a 501(C)(3)
29 organization.

30 4. Any sales tax imposed [~~pursuant to~~] **under** this section shall be imposed at a rate not
31 to exceed two-tenths of one percent on receipts from the sale of certain tangible personal
32 property or taxable services within the county [~~pursuant to~~] **under** sections 67.571 to 67.577.

33 5. The governing body of any county which imposes a sales tax [~~pursuant to~~] **under** this
34 section may establish a museums and festivals board for the purpose of expending funds
35 collected from any sales tax submitted and approved by the county's voters [~~pursuant to~~] **under**
36 this section. The board shall be comprised of six members who are appointed by the governing
37 body of the county from a list of candidates supplied by the chair of each of the two major
38 political parties of the county. The board shall be comprised of three members from each of the
39 two political parties. Members shall serve for three-year terms, but of the members first
40 appointed, one shall be appointed for a term of one year, two shall be appointed for a term of two
41 years, and two shall be appointed for a term of three years. Each member shall be a resident of
42 the county from which he or she is appointed. The members of the board shall not receive
43 compensation for service on the board, but shall be reimbursed from the tax revenue money for
44 any reasonable and necessary expenses incurred in service on the board.

45 6. In the area of each county in which a sales tax has been imposed in the manner
46 provided by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed
47 by the provisions of sections 67.571 to 67.577 to his **or her** sale price, and this tax shall be a debt
48 of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as
49 the purchase price.

50 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order
51 to permit sellers required to collect and report the sales tax to collect the amount required to be
52 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to
53 serve as a levy of the tax, and in order to avoid fractions of pennies, the ~~[governing body may
54 authorize the use of a bracket system similar to that]~~ **tax shall be calculated as** authorized by
55 the provisions of section 144.285~~[, and notwithstanding the provisions of that section, this new
56 bracket system shall be used where this tax is imposed and shall apply to all taxable
57 transactions].~~

58 **8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**
59 **apply to the tax imposed under this section.**

 67.576. 1. The following provisions shall govern the collection of the tax imposed by
2 the provisions of sections 67.571 to 67.577:

3 (1) All applicable provisions contained in ~~[sections 144.010 to 144.510]~~ **chapter 144**
4 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
5 apply to the collection of the tax imposed by the provisions of sections 67.571 to 67.577;

6 (2) All exemptions granted to agencies of government, organizations, and persons under
7 the 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 sections 67.571 to 67.577.

9 2. The same sales tax permit, exemption certificate and retail certificate required ~~[by
10 sections 144.010 to 144.510]~~ **under chapter 144** for the administration and collection of the
11 state sales tax shall satisfy the requirements of sections 67.571 to 67.577, and no additional
12 permit or exemption certificate or retail certificate shall be required; except that, the director of
13 revenue may prescribe a form of exemption certificate for an exemption from the tax imposed
14 by sections 67.571 to 67.577.

15 3. All discounts allowed the retailer ~~[pursuant to]~~ **under** the provisions of the state sales
16 tax law for the collection of and for payment of taxes ~~[pursuant to]~~ **under** that act are hereby
17 allowed and made applicable to any taxes collected ~~[pursuant to]~~ **under** the provisions of
18 sections 67.571 to 67.577.

19 4. The penalties provided ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.510]~~
20 **chapter 144** for a violation of those acts are hereby made applicable to violations of the
21 provisions of sections 67.571 to 67.577.

22 5. ~~[For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to~~
23 ~~67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]~~
24 **Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087**
25 **shall apply to the tax imposed under sections 67.571 to 67.577.**

 67.578. 1. The governing authority of any county of the third classification without a
2 township form of government and with more than sixteen thousand four hundred but less than
3 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed
4 one-fifth of one percent on all retail sales made in the county which are subject to taxation
5 ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, to be used solely for the funding
6 of museums. For purposes of this section, the term "museums" means museums operating in the
7 county, which are registered with the United States Internal Revenue Service as a 501(c)(3)
8 corporation and which are considered by the board to be a tourism attraction. The tax authorized
9 by this section shall be in addition to any and all other sales taxes allowed by law, except that no
10 sales tax shall be imposed ~~[pursuant to]~~ **under** this section unless the governing authority
11 submits to the voters of the county, at a county or state general, primary, or special election, a
12 proposal to authorize the governing authority to impose the tax.

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

15 Shall the county of _____ (insert the name of the county) impose a
16 sales tax of _____ (insert rate of percent) percent for the funding of museums?
17 "Museums" means museums operating in the county, which are registered with the United States
18 Internal Revenue Service as a 501(c)(3) corporation and which are considered by the museum
19 board to be a tourism attraction.

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 voting thereon are in favor
26 of the proposal, then the sales tax shall become effective ~~[on the first day of the second calendar~~
27 ~~quarter after the director of revenue receives notice of the adoption of the tax]~~ **as provided by**
28 **subsection 19 of section 32.087**. If the proposal receives less than the required majority of
29 votes, then the governing authority shall have no power to impose the tax unless and until the
30 governing authority has again submitted another proposal to authorize the governing authority
31 to impose the sales tax authorized by this section and such proposal is approved by the required
32 majority of the qualified voters voting thereon.

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

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

64 5. The governing authority may authorize any museum board already existing in the
65 county, or may establish a museum board, to expend revenue collected ~~[pursuant to]~~ **under** this
66 section. In the event that no museum board already exists, the board established ~~[pursuant to]~~
67 **under** this section shall consist of six members who are appointed by the governing authority
68 from a list of candidates supplied by the chair of each of the two major political parties of the

69 county, with three members from each of the two parties. Members shall serve for three-year
70 terms, but of the members first appointed, ~~[one]~~ **two** shall be appointed for a term of one year,
71 two shall be appointed for a term of two years, and two shall be appointed for a term of three
72 years. Each member shall be a resident of the county. The members shall not receive
73 compensation for service on the board, but shall be reimbursed from the revenues collected
74 ~~[pursuant to]~~ **under** this section for any reasonable and necessary expenses incurred in service
75 on the board. The board shall determine in what manner the revenues will be expended, and
76 disbursements of these moneys shall be made strictly in accordance with this section.
77 Expenditures may be made for the employment of personnel selected by the board to assist in
78 carrying out the duties of the board, and the board is expressly authorized to employ such
79 personnel.

80 6. The governing authority may submit the question of repeal of the tax to the voters at
81 any county or state general, primary, or special election. The ballot of submission shall contain,
82 but need not be limited to, the following language:

83 Shall the county of _____ (insert name of county) repeal the sales tax
84 of _____ (insert rate of percent) percent for the funding of museums?

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

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county
2 of the first class having a charter form of government and having a population of nine hundred
3 thousand or more may impose an additional countywide sales tax **on all retail sales made in the**
4 **county which are subject to sales tax under chapter 144** upon approval by a vote of the
5 qualified voters of the county. The proposal may be submitted to the voters by the governing
6 body of the county and shall be submitted to the voters at the next general election upon petitions
7 signed by a number of qualified voters residing in the county equal to at least eight percent of
8 the votes cast in the county in the next preceding gubernatorial election filed with the governing
9 body of the county. The submission shall include the levying of a sales tax at a rate of not to
10 exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale
11 at retail of all tangible personal property or taxable services within the county which are also
12 taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution
13 of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If
14 either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this

15 section is approved by the voters, then the alternative system of distribution may not be
16 submitted to the voters for at least three years from the date of such voter approval.

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

18 Shall the County of _____ levy an additional sales tax at the rate of
19 _____ (insert rate **of percent**) and distribute the proceeds in the manner provided in
20 _____ (insert proper reference) (subsection 4)(subsection 5) of section
21 67.581, RSMo?

22 ☐ YES

☐ 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, the additional sales tax shall be levied and collected and the proceeds from the
26 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this
27 section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the
28 proposal, then the governing body of the county shall have no power to impose the additional
29 sales tax authorized by this section unless and until a proposal for the levy of such tax is
30 submitted to and approved by the voters of the county.

31 3. The provisions of sections 66.600 to 66.630 and sections 32.085 ~~[and]~~ to 32.087,
32 except to the extent otherwise provided in this section, shall govern the levy, collection,
33 distribution and other procedures related to an additional sales tax imposed ~~[pursuant to]~~ **under**
34 this section.

35 4. In any county adopting an additional sales tax ~~[pursuant to]~~ **under** the provisions of
36 this section, and selecting the method of distribution provided in this subsection, the proceeds
37 from the sales tax imposed ~~[pursuant to]~~ **under** this section, less one percent collection cost,
38 shall be distributed first to those municipalities that did not receive during the preceding calendar
39 year ninety-five percent of the amount the municipality would have received by multiplying the
40 population of the municipality by the average per capita sales tax receipt for such county in an
41 amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent
42 of the average per capita receipts from the proceeds of the sales tax imposed ~~[pursuant to]~~ **under**
43 sections 66.600 to 66.630. Any remainder of the money received from the sales tax imposed
44 ~~[pursuant to]~~ **under** this section shall be distributed to all municipalities on the ratio that the
45 population of each municipality bears to the total population of the county. The average per
46 capita sales tax distribution shall be calculated by dividing the sum of the total sales tax revenue
47 derived from the tax imposed ~~[pursuant to]~~ **under** sections 66.600 to 66.630 by the total
48 population of the county. Population of each municipality, of the unincorporated area of the
49 county, and the total population of the county shall be determined on the basis of the most recent

50 federal decennial census. For the purposes of this subsection, any city, town, village or the
51 unincorporated area of the county shall be considered a municipality.

52 5. In any county adopting an additional sales tax ~~[pursuant to the provisions of]~~ **under**
53 this section and selecting the method of distribution provided in this subsection, the proceeds
54 from the sales tax imposed ~~[pursuant to]~~ **under** this section, less one percent collection cost,
55 shall be distributed to all cities, towns and villages, and the unincorporated areas of the county
56 in group B and to such cities, towns and villages in group A as necessary so that no city, town,
57 or village in group A receives from the combined proceeds of both the sales tax imposed
58 ~~[pursuant to]~~ **under** this section and the sales tax imposed ~~[pursuant to]~~ **under** sections 66.600
59 to 66.630, less than the per capita amount received by the cities, towns and villages and the
60 unincorporated area of the county in group B receives from the total proceeds from both sales
61 taxes.

62 6. The governing body of any county which is imposing a sales tax under the provisions
63 of sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the
64 governing body of the county signed by a number of qualified voters residing in the county equal
65 to at least eight percent of the votes cast in the county at the next preceding gubernatorial
66 election, submit to the qualified voters of the county a proposal to change the method of
67 distribution of sales tax proceeds from the manner provided in subsection 2 of section 66.620
68 to the method provided in this subsection. The ballot of submission shall be in substantially the
69 following form:

70 Shall the proceeds from the county sales tax be distributed among the county of
71 _____ and the various cities, towns and villages therein in the manner
72 provided in subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the
73 present manner of distribution?

74 ☐ YES

☐ NO

75

76 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
77 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
78 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
79 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the
80 qualified voters of the county voting thereon are opposed to the proposal, then the governing
81 body of the county shall have no power to order the proceeds from the sales tax imposed
82 ~~[pursuant to the provisions of]~~ **under** sections 66.600 to 66.630 in the manner provided in this
83 subsection in lieu of the method provided in subsection 2 of section 66.620, unless and until a
84 proposal authorizing such method of distribution is submitted to and approved by the voters of
85 the county. If the voters approve the change in the method of distribution of the sales tax

86 proceeds in the manner provided in this subsection, the county clerk of the county shall notify
87 the director of revenue of the change in the method of distribution within ten days after adoption
88 of the proposal and shall inform the director of the effective date of the change in the method of
89 distribution, which shall be on the first day of the third calendar quarter after the director of
90 revenue receives notice. After the effective date of the change in the manner of distribution, the
91 director of revenue shall distribute the proceeds of the sales tax imposed by such county under
92 the provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of
93 the manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales
94 tax imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have
95 the proceeds distributed in the manner provided in this subsection shall be distributed in the
96 following manner:

97 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages
98 in group A and to the cities, towns and villages, and the county in group B as defined in section
99 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the
100 total amount distributed under section 66.620 for the twelve-month period immediately
101 preceding the effective date of the tax levied ~~[pursuant to the provisions of]~~ **under** this section
102 has been distributed;

103 (2) All moneys received in excess of the total amount distributed under section 66.620
104 for the twelve-month period immediately preceding the effective date of the tax levied ~~[pursuant~~
105 ~~to the provisions of]~~ **under** this section shall be distributed to all cities, towns and villages and
106 to the county on the basis that the population of each city, town or village, and in the case of the
107 county the basis that the population of the unincorporated area of the county, bears to the total
108 population of the county. The average per capita sales tax distribution shall be calculated by
109 dividing the sum of the remaining amount of the total sales tax revenues by the total population
110 of the county. Population of each city, town or village, of the unincorporated area of the county,
111 and the total population of the county shall be determined on the basis of the most recent federal
112 decennial census.

113 7. No municipality incorporated after the adoption of the tax authorized by this section
114 shall be included as other than part of the unincorporated area of the county nor receive any share
115 of either the proceeds from the tax levied ~~[pursuant to the provisions of]~~ **under** this section or
116 the tax levied ~~[pursuant to the provisions of]~~ **under** sections 66.600 to 66.630 unless, at the time
117 of incorporation, such municipality had a population of ten thousand or more.

118 8. The county sales tax imposed ~~[pursuant to]~~ **under** this section on the purchase and
119 sale of motor vehicles shall not be collected and remitted by the seller, but shall be collected by
120 the director of revenue at the time application is made for a certificate of title, if the address of
121 the applicant is within the county imposing the additional sales tax. ~~[The amounts so collected,~~

122 ~~less one percent collection cost, shall be deposited in the county sales tax trust fund to be~~
123 ~~distributed in accordance with section 66.620. The purchase or sale of motor vehicles shall be~~
124 ~~deemed to be consummated at the address of the applicant for a certificate of title.]~~

125 9. No tax shall be imposed ~~[pursuant to]~~ **under** this section for the purpose of funding
126 in whole or in part the construction, operation or maintenance of a sports stadium, field house,
127 indoor or outdoor recreational facility, center, playing field, parking facility or anything
128 incidental or necessary to a complex suitable for any type of professional sport, either upon,
129 above or below the ground.

130 10. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
131 amounts in the trust fund and credited to any county for erroneous payments and overpayments
132 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
133 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at~~
134 ~~least ninety days]~~ prior to the effective date of the repeal and the director of revenue may order
135 retention in the trust fund, for a period of one year, of two percent of the amount collected after
136 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
137 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
138 after the effective date of abolition of the tax in such county, the director of revenue shall remit
139 the balance in the account to the county and close the account of that county. The director of
140 revenue shall notify each county of each instance of any amount refunded or any check redeemed
141 from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first class with a
2 charter form of government with a population of greater than four hundred thousand inhabitants,
3 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half
4 of one percent 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** for the purpose of providing law
6 enforcement services for such county. The tax authorized by this section shall be in addition to
7 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales
8 tax under the provisions of this section shall be effective unless the governing body of the county
9 submits to the voters of the county, at a county or state general, primary or special election, a
10 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 (1) If the proposal submitted involves only authorization to impose the tax authorized
14 by this section the ballot shall contain substantially the following:

15 Shall the county of _____ (county's name) impose a countywide sales
16 tax of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of providing law
17 enforcement services for the county?

18 ☐ YES ☐ NO

19

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

22 (2) If the proposal submitted involves authorization to enter into agreements to form a
23 regional jail district and obligates the county to make payments from the tax authorized by this
24 section the ballot shall contain substantially the following:

25 Shall the county of _____ (county's name) be authorized to enter into
26 agreements for the purpose of forming a regional jail district and obligating the county to impose
27 a countywide sales tax of _____ (insert ~~[amount]~~ **rate of percent**) to fund
28 _____ dollars of the costs to construct a regional jail and to fund the costs to
29 operate a regional jail, with any funds in excess of that necessary to construct and operate such
30 jail to be used for law enforcement purposes?

31 ☐ YES ☐ NO

32

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

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
37 of the proposal submitted ~~[pursuant to]~~ **under** subdivision (1) of this subsection, then the
38 ordinance or order and any amendments thereto shall be in effect ~~[on the first day of the second~~
39 ~~quarter immediately following the election approving the proposal]~~ **as provided by subsection**
40 **19 of section 32.087**. If the constitutionally required percentage of the voters voting thereon are
41 in favor of the proposal submitted ~~[pursuant to]~~ **under** subdivision (2) of this subsection, then
42 the ordinance or order and any amendments thereto shall be in effect ~~[on the first day of the~~
43 ~~second quarter immediately following the election approving the proposal]~~ **as provided by**
44 **subsection 19 of section 32.087**. If a proposal receives less than the required majority, then the
45 governing body of the county shall have no power to impose the sales tax herein authorized
46 unless and until the governing body of the county shall again have submitted another proposal
47 to authorize the governing body of the county to impose the sales tax authorized by this section
48 and such proposal is approved by the required majority of the qualified voters voting thereon.
49 However, in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters
50 sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ **under** this section.

51 3. All revenue received by a county from the tax authorized under the provisions of this
52 section shall be deposited in a special trust fund and shall be used solely for providing law
53 enforcement services for such county for so long as the tax shall remain in effect. Revenue
54 placed in the special trust fund may also be utilized for capital improvement projects for law
55 enforcement facilities and for the payment of any interest and principal on bonds issued for said
56 capital improvement projects.

57 4. Once the tax authorized by this section is abolished or is terminated by any means, all
58 funds remaining in the special trust fund shall be used solely for providing law enforcement
59 services for the county. Any funds in such special trust fund which are not needed for current
60 expenditures may be invested by the governing body in accordance with applicable laws relating
61 to the investment of other county funds.

62 5. All sales taxes collected by the director of revenue under this section on behalf of any
63 county~~], less one percent for cost of collection which shall be deposited in the state's general~~
64 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall
65 be deposited in a special trust fund, which is hereby created, to be known as the "County Law
66 Enforcement Sales Tax Trust Fund". ~~[The moneys in the county law enforcement sales tax trust~~
67 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~
68 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust
69 and which was collected in each county imposing a sales tax under this section, and the records
70 shall be open to the inspection of officers of the county and the public. Not later than the tenth
71 day of each month the director of revenue shall distribute all moneys deposited in the trust fund
72 during the preceding month to the county which levied the tax; such funds shall be deposited
73 with the county treasurer of each such county, and all expenditures of funds arising from the
74 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the
75 governing body of each such county. Expenditures may be made from the fund for any law
76 enforcement functions authorized in the ordinance or order adopted by the governing body
77 submitting the law enforcement tax to the voters.

78 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
79 amounts in the trust fund and credited to any county for erroneous payments and overpayments
80 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
81 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
82 **subsection 19 of section 32.087.** The county shall notify the director of revenue of the action
83 ~~[at least ninety days]~~ prior to the effective date of the repeal and the director of revenue may
84 order retention in the trust fund, for a period of one year, of two percent of the amount collected
85 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
86 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed

87 after the effective date of abolition of the tax in such county, the director of revenue shall remit
88 the balance in the account to the county and close the account of that county. The director of
89 revenue shall notify each county of each instance of any amount refunded or any check redeemed
90 from receipts due the county.

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

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 this section shall be in addition to any and all
7 other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales
8 tax under the provisions of this section shall be effective unless the governing body of the county
9 submits to the voters of the county, at a county or state general, primary or special election, a
10 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
14 tax of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of providing retirement and
15 health care benefits for county 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 **as**
23 **provided by subsection 19 of section 32.087**. If a majority of the votes cast by the qualified
24 voters voting are opposed to the proposal, then the governing body of the county shall have no
25 power to impose the sales tax herein authorized unless and until the governing body of the
26 county shall again have submitted another proposal to authorize the governing body of the county
27 to impose the sales tax authorized by this section and such proposal is approved by a majority
28 of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ **under**
29 this section be submitted to the voters sooner than twelve months from the date of the last
30 proposal ~~[pursuant to]~~ **under** this section.

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

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

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

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

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 this section shall be in addition to
7 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales
8 tax ~~[pursuant to]~~ **under** this section shall be effective unless the governing body of the county
9 submits to the voters of the county, at a county or state general, primary, or special election, a
10 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 this section, the ballot of submission shall contain, but need not be limited to, the following
13 language:

14 Shall the county of _____ (county's name) impose a countywide sales
15 tax of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of providing law
16 enforcement services for the county?

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 submitted ~~[pursuant to]~~ **under** this subsection, then the ordinance or order and
24 any amendments thereto shall be in effect ~~[on the first day of the second quarter immediately~~
25 ~~following the election approving the proposal]~~ **as provided by subsection 19 of section 32.087.**

26 If a proposal receives less than the required majority, then the governing body of the county shall
27 have no power to impose the sales tax herein authorized unless and until the governing body of
28 the county shall again have submitted another proposal to authorize the governing body of the
29 county to impose the sales tax authorized by this section and such proposal is approved by the
30 required majority of the qualified voters voting thereon. However, in no event shall a proposal
31 ~~[pursuant to]~~ **under** this section be submitted to the voters sooner than twelve months from the
32 date of the last proposal ~~[pursuant to]~~ **under** this section.

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

40 the tax imposed ~~[pursuant to]~~ **under** this section shall be used for any private contractor
41 providing law enforcement services or for any private jail.

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

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

64 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
65 amounts in the trust funds and credited to any county for erroneous payments and overpayments
66 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
67 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
68 **subsection 19 of section 32.087.** The county shall notify the director of revenue of the action
69 ~~[at least ninety days]~~ before the effective date of the repeal and the director of revenue may order
70 retention in the appropriate trust fund, for a period of one year, of two percent of the amount
71 collected after receipt of such notice to cover possible refunds or overpayments of the tax and
72 to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
73 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
74 shall remit the balance in the account to the county and close the account of that county

75 established ~~[pursuant to]~~ **under** this section. The director of revenue shall notify each county
76 of each instance of any amount refunded or any check redeemed from receipts due the county.

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

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
2 67.727 on behalf of any county~~[- less one percent for the cost of collection, which shall be~~
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". ~~[The~~
6 ~~moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall~~
7 ~~not be commingled with any funds of the state.]~~ The director of revenue shall keep accurate
8 records of the amount of money in the trust fund which was collected in each county imposing
9 a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of
10 officers of each county and the general public. Not later than the tenth day of each month the
11 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
12 month by distributing to the county treasurer, or such other officer as may be designated by the
13 county ordinance or order, of each county imposing the tax authorized by sections 67.700 to
14 67.727, the sum, as certified by the director of revenue, due the county.

15 2. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the
19 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and
20 **the repeal shall be effective as provided by subsection 19 of section 32.087.** The director of
21 revenue may order retention in the trust fund, for a period of one year, of two percent of the
22 amount collected after receipt of such notice to cover possible refunds or overpayment of such
23 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
24 one year has elapsed after the effective date of repeal of the tax authorized by sections 67.700
25 to 67.727 in such county, the director of revenue shall ~~[authorize the state treasurer to]~~ remit the
26 balance in the account to the county and close the account of that county. The director of
27 revenue shall notify each county of each instance of any amount refunded or any check redeemed
28 from receipts due the county.

29 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085
30 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
2 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales

3 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf
4 of any county of the first class having a charter form of government and having a population of
5 nine hundred thousand or more~~], less one percent for cost of collection, which shall be deposited~~
6 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
7 ~~sections 67.700 to 67.727,]~~ shall be deposited in a special trust fund, which is hereby created, to
8 be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund".
9 ~~[The moneys in the county-municipal storm water and public works sales tax trust fund shall not~~
10 ~~be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The
11 director of revenue shall keep accurate records of the amount of money in the trust fund which
12 was collected in each county and the records shall be open to the inspection of officers of the
13 county and of the municipalities within the county and the public. Not later than the tenth day
14 of each month, the director ~~[of the department]~~ of revenue shall distribute all moneys deposited
15 in the county-municipal storm water and public works sales tax trust fund during the preceding
16 month to the county which levied the tax, and the municipalities which are located wholly or
17 partially within such county as follows:

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

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

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

28 2. The director of revenue may make refunds from the amounts in the county-municipal
29 storm water and public works sales tax trust fund and credited to any county or municipality for
30 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
31 deposited to the credit of such county or municipality. If any county abolishes the tax, the county
32 shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date
33 of the repeal, and **the repeal shall be effective as provided by subsection 19 of section 32.087.**
34 The director of revenue may order retention in the county-municipal storm water and public
35 works sales tax trust fund, for a period of one year, of two percent of the amount collected after
36 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
37 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
38 after the effective date of abolition of the tax in such county, the director of revenue shall remit

39 the balance in the account to the county or municipality and close the account of that county or
40 municipality. The director of revenue shall notify each county or municipality of each instance
41 of any amount refunded or any check redeemed from receipts due the county or municipality.

42 3. If the governing body of any municipality located wholly or partially within the county
43 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed
44 under section 67.701 within the corporate boundaries of the requesting municipality for the
45 construction, reconstruction or widening of any road established or to be established ~~[pursuant~~
46 ~~to]~~ **under** section 137.558, the total cost of which exceeds one hundred thousand dollars unless:
47 (a) a public hearing is first held at a place near such proposed action; and (b) plans and
48 specifications of such proposed action are prepared and a cost-benefit analysis prepared in
49 accordance with accepted accounting principles of such proposed action is presented to such
50 public hearing. Such cost-benefit analysis and its work papers shall be a public document and
51 subject to inspection as provided in chapter 610. The provisions of this subsection shall not
52 apply to proposed projects in unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form of government
2 and having a population of nine hundred thousand or more may, in the same manner and by the
3 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose
4 a sales tax of not more than one-tenth of one percent **on all retail sales made in the county**
5 **which are subject to sales tax under chapter 144** for the purpose of funding storm water
6 control and public works projects other than stadiums or other sports facilities. This sales tax
7 shall be in addition to any other sales tax authorized by law.

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

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

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

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

33 3. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
34 amounts in the county storm water and public works sales tax trust fund and credited to any
35 county for erroneous payments and overpayments made, and may redeem dishonored checks and
36 drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall
37 notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the
38 repeal, and **the repeal shall be effective as provided by subsection 19 of section 32.087.** The
39 director of revenue may order retention in the county storm water and public works sales tax trust
40 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
41 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
42 deposited to the credit of such accounts. After one year has elapsed after the effective date of
43 abolition of the tax in such county, the director of revenue shall ~~[authorize the state treasurer to]~~
44 remit the balance in the account to the county and close the account of that county. The director
45 of revenue shall notify each county of each instance of any amount refunded or any check
46 redeemed from receipts due the county.

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

67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections
2 32.085 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
2 67.739 on behalf of any county~~[- less one percent for the cost of collection, which shall be~~
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust
6 Fund". ~~[The moneys in the county capital improvement bond sales tax trust fund shall not be~~
7 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director
8 of revenue shall keep accurate records of the amount of money in the trust fund which was

9 collected in each county imposing a sales tax under sections 67.730 to 67.739, and the records
10 shall be open to the inspection of officers of each county and the general public. Not later than
11 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
12 trust fund during the preceding month by distributing to the county treasurer, or such other
13 officer as may be designated by the county ordinance or order, of each county imposing the tax
14 authorized by sections 67.730 to 67.739, the sum, as certified by the director of revenue, due the
15 county.

16 2. The director of revenue may ~~[authorize the state treasurer to]~~ make ~~[refund]~~ **refunds**
17 from the amounts in the trust fund and credited to any county for erroneous payments and
18 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
19 such counties. If any county repeals the tax authorized by sections 67.730 to 67.739, the county
20 shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date
21 of the repeal or expiration, and **the repeal shall be effective as provided by subsection 19 of**
22 **section 32.087.** The director of revenue may order retention in the trust fund, for a period of one
23 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
24 or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit
25 of such accounts. After one year has elapsed after the effective date of repeal or expiration of
26 the tax authorized by sections 67.730 to 67.739 in such county, the director of revenue shall
27 remit the balance in the account to the county and close the account of that county. The director
28 of revenue shall notify each county of each instance of any amount refunded or any check
29 redeemed from receipts due the county.

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 **on all retail sales made**
4 **in the county which are subject to sales tax under chapter 144** for public recreational projects
5 and programs, but the sales tax authorized by this section shall not become effective unless the
6 governing body of such county submits to the qualified voters of the county a proposal to
7 authorize the county to impose the sales tax.

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

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

13 ☐ YES

☐ NO

14

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

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

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

37 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
38 amounts in the trust fund and credited to any county for erroneous payments and overpayments
39 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
40 Each county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date
41 of the expiration of the sales tax authorized by this section, and **the repeal shall be effective as**
42 **provided by subsection 19 of section 32.087.** The director of revenue may order retention in
43 the trust fund for a period of one year of two percent of the amount collected after receipt of such
44 notice to cover possible refunds or overpayments of such tax and to redeem dishonored checks
45 and drafts deposited to the credit of such accounts. After one year has elapsed after the date of
46 expiration of the tax authorized by this section in a county, the director of revenue shall remit
47 the balance in the account to the county and close the account of such county. The director of
48 revenue shall notify each county of each instance of any amount refunded or any check redeemed
49 from receipts due such county.

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

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

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

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

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 **on all retail sales made in the county which are subject to sales tax**
6 **under chapter 144** for public recreational purposes including the financing, acquisition,
7 construction, operation and maintenance of recreational projects and programs, but the sales
8 taxes authorized by this section shall not become effective unless the governing body of each
9 such county submits to the voters of their respective counties a proposal to authorize the counties
10 to impose the sales tax.

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

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

16 ☐ YES

☐ NO

17

18 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in
19 each county are in favor of the proposal, then the tax shall be in effect **as provided by section**
20 **32.087** in both counties. If a majority of the votes cast by the qualified voters voting thereon in
21 either county are opposed to the proposal, then the governing body of neither county shall have
22 power to impose the sales tax authorized by this section unless or until the governing body of the
23 county that has not approved the tax shall again have submitted another proposal to authorize
24 the governing body to impose the tax, and the proposal is approved by a majority of the qualified
25 voters voting thereon in that county.

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

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

44 5. The director of revenue may ~~authorize the state treasurer to~~ make refunds from the
45 amounts in the trust fund and credited to any county for erroneous payments and overpayments
46 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
47 Each county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date
48 of the expiration of the sales tax authorized by this section, **and the repeal shall be effective as**
49 **provided by subsection 19 of section 32.087.** The director of revenue may order retention in
50 the trust fund, for a period of one year, of two percent of the amount collected after receipt of
51 such notice to cover possible refunds or overpayment of such tax and to redeem dishonored
52 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
53 date of expiration of the tax authorized by this section in such county, the director of revenue
54 shall remit the balance in the account to the county and close the account of that county. The
55 director of revenue shall notify each county of each instance of any amount refunded or any
56 check redeemed from receipts due the county.

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

59 7. Any county imposing a sales tax ~~[pursuant to the provisions of]~~ **under** this section
60 may contract with the authority of any other county or with any city or political subdivision for
61 the financing, acquisition, operation, construction, maintenance, or utilization of any recreation

62 facility or project or program funded in whole or in part from revenues derived from the tax
63 levied ~~[pursuant to the provisions of]~~ **under** this section.

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

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

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

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

67.799. 1. A regional recreational district may, by a majority vote of its board of
2 directors, impose an annual property tax for the establishment and maintenance of public parks
3 and recreational facilities and grounds within the boundaries of the regional recreational district
4 not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all
5 property within the district, except that no such tax shall become effective unless the board of
6 directors of the district submits to the voters of the district, at a county or state general, primary
7 or special election, a proposal to authorize the tax.

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

9 Shall a _____ cent tax per one hundred dollars assessed valuation be levied for
10 public parks and recreational facilities?

11 ☐ YES

☐ NO

12

13 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
14 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**
15 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
16 then the board of directors shall have no power to impose the tax unless and until the board of
17 directors of the district submits another proposal to authorize the tax and such proposal is
18 approved by a majority of the qualified voters voting thereon.

19 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
20 collected in the same manner as other ad valorem property taxes are levied and collected.

21 4. (1) A regional recreational district may, by a majority vote of its board of directors,
22 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation ~~[pursuant~~
23 ~~to sections 144.010 to 144.525]~~ **under chapter 144** for the purpose of funding the creation,
24 operation and maintenance of public parks, recreational facilities and grounds within the
25 boundaries of a regional recreational district. The tax authorized by this subsection shall be in
26 addition to all other sales taxes allowed by law. No tax ~~[pursuant to]~~ **under** this subsection shall
27 become effective unless the board of directors submits to the voters of the district, at a county
28 or state general, primary or special election, a proposal to authorize the tax, and such tax shall
29 become effective only after the majority of the voters voting on such tax approve such tax.

30 (2) In the event the district seeks to impose a sales tax ~~[pursuant to]~~ **under** this
31 subsection, the question shall be submitted in substantially the following form:

32 Shall a _____ cent sales tax be levied on all retail sales within the district for public
33 parks and recreational facilities?

34 ☐ YES ☐ NO

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
37 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**
38 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
39 then the board of directors shall have no power to impose the tax unless and until another
40 proposal to authorize the tax is submitted to the voters of the district and such proposal is
41 approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085
42 ~~[and]~~ **to 32.087** shall apply to any tax approved ~~[pursuant to]~~ **under** this subsection.

43 5. As used in this section, "qualified voters" or "voters" means any individuals residing
44 within the proposed district who are eligible to be registered voters and who have registered to
45 vote under chapter 115 or, if no individuals eligible and registered to vote reside within the
46 proposed district, all of the owners of real property located within the proposed district who have
47 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
48 imposing a tax authorized in this section. If the owner of the property within the proposed
49 district is a political subdivision or corporation of the state, the governing body of such political
50 subdivision or corporation shall be considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand one hundred but fewer than
3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all
4 retail sales made within the county which are subject to sales tax under chapter 144. The tax

5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely
6 for the purpose of funding senior services and youth programs provided by the county. One-half
7 of all revenue collected under this section~~[, less one-half the cost of collection,]~~ shall be used
8 solely to fund any service or activity deemed necessary by the senior service tax commission
9 established in this section, and one-half of all revenue collected under this section~~[, less one-half~~
10 ~~the cost of collection,]~~ shall be used solely to fund all youth programs administered by an
11 existing county community task force. The tax authorized in this section shall be in addition to
12 all other sales taxes imposed by law, and shall be stated separately from all other charges and
13 taxes. The order or ordinance shall not become effective unless the governing body of the county
14 submits to the voters residing within the county at a state general, primary, or special election
15 a proposal to authorize the governing body of the county to impose a tax under this section.

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

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

23 ☐ YES

☐ NO

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

27
28 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
29 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~
30 ~~quarter immediately following the approval of the tax or notification to the department of~~
31 ~~revenue if such tax will be administered by the department of revenue]~~ **as provided by**
32 **subsection 19 of section 32.087.** If a majority of the votes cast on the question by the qualified
33 voters voting thereon are opposed to the question, then the tax shall not become effective unless
34 and until the question is resubmitted under this section to the qualified voters and such question
35 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 this section. On or after the effective~~
39 ~~date of the tax the director of revenue shall be responsible for the administration, collection,~~
40 ~~enforcement, and operation of the tax, and Sections 32.085 and 32.087 shall apply.]~~ All revenue

41 collected under this section by the director of ~~[the department of]~~ revenue on behalf of any
42 county~~], except for one percent for the cost of collection which shall be deposited in the state's~~
43 ~~general revenue fund,]~~ shall be deposited in a special trust fund, which is hereby created and
44 shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall
45 be used solely for the designated purposes. ~~[Moneys in the fund shall not be deemed to be state~~
46 ~~funds, and shall not be commingled with any funds of the state.]~~ The director may make refunds
47 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 section 144.285 and notwithstanding the provisions of that section, this new bracket system~~
57 ~~shall be used where this tax is imposed and shall apply to all taxable transactions.]~~ Beginning
58 with the effective date of the tax, every retailer in the county shall add the sales tax to the sale
59 price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
60 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 are hereby made applicable to the imposition and~~
66 ~~collection of the tax. The same sales tax permit, exemption certificate, and retail certificate~~
67 ~~required by sections 144.010 to 144.525 for the administration and collection of the state sales~~
68 ~~tax shall satisfy the requirements of this section, and no additional permit or exemption~~
69 ~~certificate or retail certificate shall be required, except that, the director of revenue may prescribe~~
70 ~~a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer~~
71 ~~under the state sales tax for the collection of and for payment of taxes are hereby allowed and~~
72 ~~made applicable to the tax. The penalties for violations provided in section 32.057 and sections~~
73 ~~144.010 to 144.525 are hereby made applicable to violations of this section. If any person is~~
74 ~~delinquent in the payment of the amount required to be paid under this section, or in the event~~
75 ~~a determination has been made against the person for taxes and penalty under this section, the~~

~~limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525].~~

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

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

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as provided by subsection 19 of section 32.087**. 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 this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any county that has adopted the sales tax authorized in 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]~~ **as provided by subsection 19 of section 32.087**. 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 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

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

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

67.1300. 1. **Any governing body of a municipality located in a county enumerated**
2 **in subdivisions (1) to (26) of this subsection or** the governing body of any of the contiguous
3 counties of the third classification without a township form of government enumerated in
4 subdivisions ~~[(4)]~~ (27) to ~~[(5)]~~ (31) of this subsection ~~[or]~~ **may impose, by ordinance or order,**
5 **a sales tax on all retail sales made in such county or municipality that are subject to**
6 **taxation under chapter 144:**

7 (1) ~~[In any]~~ A 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 ~~[or]~~ ;

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 ~~[or]~~
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 ~~[or]~~ ;

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 ~~[or]~~
18 ;

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

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 ~~[or]~~ ;

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

- 25 (8) Any county of the third classification with a population greater than seven thousand
26 eight hundred but less than seven thousand nine hundred [Ø£] ;
- 27 (9) Any county of the third classification with a population greater than eight thousand
28 four hundred sixty but less than eight thousand five hundred [Ø£] ;
- 29 (10) Any county of the third classification with a population greater than nine thousand
30 but less than nine thousand two hundred [Ø£] ;
- 31 (11) Any county of the third classification with a population greater than ten thousand
32 five hundred but less than ten thousand six hundred [Ø£] ;
- 33 (12) Any county of the third classification with a population greater than twenty-three
34 thousand five hundred but less than twenty-three thousand seven hundred [Ø£] ;
- 35 (13) A county of the third classification with a population greater than thirty-three
36 thousand but less than thirty-four thousand [Ø£] ;
- 37 (14) A county of the third classification with a population greater than twenty thousand
38 eight hundred but less than twenty-one thousand [Ø£] ;
- 39 (15) A county of the third classification with a population greater than fourteen thousand
40 one hundred but less than fourteen thousand five hundred [Ø£] ;
- 41 (16) A county of the third classification with a population greater than twenty thousand
42 eight hundred fifty but less than twenty-two thousand [Ø£] ;
- 43 (17) A county of the third classification with a population greater than thirty-nine
44 thousand but less than forty thousand [Ø£] ;
- 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 [Ø£] ;
- 47 (19) A county of the third classification with a population greater than fifteen thousand
48 but less than fifteen thousand five hundred [Ø£] ;
- 49 (20) A county of the third classification with a population greater than eighteen thousand
50 but less than nineteen thousand seventy [Ø£] ;
- 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 [Ø£] ;
- 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 [Ø£] ;
- 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 [Ø£] ;
- 57 (24) A county of the third classification with a population greater than fifteen thousand
58 but less than fifteen thousand nine hundred without a township form of government which does
59 not adjoin any county of the first, second or fourth classification
60 [Ø£] ;

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

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

71 ~~———(1) ;~~

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

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

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

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

80 ~~———(5) or~~

81 **(31)** A county with a population of at least four thousand three hundred inhabitants but
82 not more than four thousand five hundred inhabitants.

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

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

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

93 Shall the (city, town, village or county) of _____ impose a sales tax
94 of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of economic development in
95 the _____ (city, town, village or county)?

96 ☐ YES

☐ NO

97

98 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
99 of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~on~~
100 ~~the first day of the second quarter after the director of revenue receives notice of adoption of the~~
101 ~~tax]~~ **as provided by subsection 19 of section 32.087.** If a majority of the votes cast by the
102 qualified voters voting are opposed to the proposal, then the governing body of the county or
103 municipality shall not impose the sales tax authorized in this section until the governing body
104 of the county or municipality resubmits another proposal to authorize the governing body of the
105 county or municipality to impose the sales tax authorized by this section and such proposal is
106 approved by a majority of the qualified voters voting thereon; however no such proposal shall
107 be resubmitted to the voters sooner than twelve months from the date of the submission of the
108 last such proposal.

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

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

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

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

129 9. Not later than the tenth day of each month the director of revenue shall distribute all
130 moneys deposited in the trust fund during the preceding month to the county or municipality
131 which levied the tax. Such funds shall be deposited with the county treasurer of each such
132 county or the appropriate municipal officer in the case of a municipal tax, and all expenditures

of funds arising from the local economic development sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or municipality. Expenditures may be made from the fund for any economic development purposes authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

11. If any county or municipality abolishes the tax, the county or municipality shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and **the repeal shall be effective as provided by subsection 19 of section 32.087**. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or municipality, the director of revenue shall remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

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

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

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

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

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

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

67.1303. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine hundred inhabitants and the governing body of any city within any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants and the governing body of any county of the third classification without a township form of government and with more than forty

8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
10 county which are subject to sales tax under chapter 144. In addition, the governing body of any
11 county of the first classification with more than eighty-five thousand nine hundred but less than
12 eighty-six thousand inhabitants or the governing body of any home rule city with more than
13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or
14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax
15 under chapter 144. The tax authorized in this section shall not be more than one-half of one
16 percent. The order or ordinance imposing the tax shall not become effective unless the
17 governing body of the city or county submits to the voters of the city or county at a state general
18 or primary election a proposal to authorize the governing body to impose a tax under this section.
19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
20 shall be stated separately from all other charges and taxes.

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

23 Shall _____ (insert the name of the city or county) impose a sales tax
24 at a rate 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~~
29 ~~quarter following the calendar quarter in which the election was held]~~ **as provided by**
30 **subsection 19 of section 32.087.** If a majority of the votes cast on the question by the qualified
31 voters voting thereon are opposed to the question, then the tax shall not become effective unless
32 and until the question is resubmitted under this section to the qualified voters and such question
33 is approved by a majority of the qualified voters voting on the question, provided that no
34 proposal shall be resubmitted to the voters sooner than twelve months from the date of the
35 submission of the last proposal.

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

- 40 (1) Acquisition of land;
41 (2) Installation of infrastructure for industrial or business parks;
42 (3) Improvement of water and wastewater treatment capacity;
43 (4) Extension of streets;

- 44 (5) Providing matching dollars for state or federal grants;
45 (6) Marketing;
46 (7) Construction and operation of job training and educational facilities; and
47 (8) Providing grants and low-interest loans to companies for job training, equipment
48 acquisition, site development, and infrastructure.

49

50 Not more than twenty-five percent of the revenue generated may be used annually for
51 administrative purposes, including staff and facility costs.

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

58 5. **The director of revenue may make refunds from the amounts in the trust fund**
59 **and credited to any city or county for erroneous payments and overpayments to the trust**
60 **fund and may redeem dishonored checks and drafts deposited to the credit of such cities**
61 **or counties. If any city or county abolishes the tax authorized under this section, the repeal**
62 **of such tax shall become effective as provided by subsection 19 of section 32.087. Each city**
63 **or county shall notify the director of revenue prior to the effective date of the expiration**
64 **of the sales tax authorized by this section, and the repeal shall be effective as provided by**
65 **subsection 19 of section 32.087. The director of revenue may order retention in the trust**
66 **fund, for a period of one year, of two percent of the amount collected after receipt of such**
67 **notice to cover possible refunds or overpayments of such tax and to redeem dishonored**
68 **checks and drafts deposited to the credit of such accounts. After one year has elapsed after**
69 **the date of expiration of the tax authorized by this section in such city or county, the**
70 **director of revenue shall remit the balance in the account to the city or county and close**
71 **the account of that city or county. The director of revenue shall notify each city or county**
72 **of each instance of any amount refunded or any check redeemed from receipts due to the**
73 **city or county.**

74 6. Any city or county imposing the tax authorized in this section shall establish an
75 economic development tax board. The board shall consist of eleven members, to be appointed
76 as follows:

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

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

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

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

88 (5) In each city, two members shall be appointed by the governing body of the county
89 in which the city is located. In each county, two members shall be appointed by the governing
90 body of the county. At the option of the members appointed by a city or county the members
91 who are appointed by the school boards and other taxing districts may serve on the board for a
92 term to coincide with the length of time an economic development project, plan, or designation
93 of an economic development area is considered for approval by the board, or for the definite
94 terms as provided in this subsection. If the members representing school districts and other
95 taxing districts are appointed for a term coinciding with the length of time an economic
96 development project, plan, or area is approved, such term shall terminate upon final approval of
97 the project, plan, or designation of the area by the governing body of the city or county. If any
98 school district or other taxing jurisdiction fails to appoint members of the board within thirty
99 days of receipt of written notice of a proposed economic development plan, economic
100 development project, or designation of an economic development area, the remaining members
101 may proceed to exercise the power of the board. Of the members first appointed by the city or
102 county, three shall be designated to serve for terms of two years, three shall be designated to
103 serve for a term of three years, and the remaining members shall be designated to serve for a term
104 of four years from the date of such initial appointments. Thereafter, the members appointed by
105 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
106 unexpired terms in the same manner as were the original appointments.

107 [6-] 7. The board, subject to approval of the governing body of the city or county, shall
108 develop economic development plans, economic development projects, or designations of an
109 economic development area, and shall hold public hearings and provide notice of any such
110 hearings. The board shall vote on all proposed economic development plans, economic
111 development projects, or designations of an economic development area, and amendments
112 thereto, within thirty days following completion of the hearing on any such plan, project, or
113 designation, and shall make recommendations to the governing body within ninety days of the
114 hearing concerning the adoption of or amendment to economic development plans, economic
115 development projects, or designations of an economic development area.

116 [7.] 8. The board shall report at least annually to the governing body of the city or
117 county on the use of the funds provided under this section and on the progress of any plan,
118 project, or designation adopted under this section.

119 [8.] 9. The governing body of any city or county that has adopted the sales tax
120 authorized in this section may submit the question of repeal of the tax to the voters on any date
121 available for elections for the city or county. The ballot of submission shall be in substantially
122 the following form:

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

126 ☐ YES

127 ☐ NO

128 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
129 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ as
130 **provided by subsection 19 of section 32.087**. If a majority of the votes cast on the question by
131 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
132 section shall remain effective until the question is resubmitted under this section to the qualified
133 voters of the city or county, and the repeal is approved by a majority of the qualified voters
134 voting on the question.

135 [9.] 10. Whenever the governing body of any city or county that has adopted the sales
136 tax authorized in this section receives a petition, signed by ten percent of the registered voters
137 of the city or county voting in the last gubernatorial election, calling for an election to repeal the
138 sales tax imposed under this section, the governing body shall submit to the voters a proposal
139 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
140 thereon are in favor of the repeal, that repeal shall become effective ~~[on December thirty-first of~~
141 ~~the calendar year in which such repeal was approved]~~ **as provided by subsection 19 of section**
142 **32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are
143 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under
144 this section to the qualified voters and the repeal is approved by a majority of the qualified voters
145 voting on the question. **If the city or county abolishes the tax, the city or county shall notify**
146 **the director of revenue of the action and the repeal shall be effective as provided by**
147 **subsection 19 of section 32.087.**

148 11. After the effective date of any tax imposed under the provisions of this section,
149 the director of revenue shall perform all functions incident to the administration,
150 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for
151 this state, the additional tax authorized under this section. The tax imposed under this

152 section and the tax imposed under the sales tax law of this state shall be collected together
153 and reported upon such forms and under such administrative rules and regulations as may
154 be prescribed by the director of revenue.

155 **12. Except as provided in this section, all provisions of sections 32.085 to 32.087**
156 **shall apply to the tax imposed under this section.**

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

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail
5 sales made in the city or county which are subject to sales tax under chapter 144. The tax
6 authorized in this section shall not be more than one-half of one percent. The order or ordinance
7 imposing the tax shall not become effective unless the governing body of the city or county
8 submits to the voters of the city or county at any citywide, county or state general, primary or
9 special election a proposal to authorize the governing body to impose a tax under this section.
10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
11 shall be stated separately from all other charges and taxes. The tax authorized in this section
12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or
13 67.1303 unless the tax imposed under those sections has expired or been repealed.

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

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

18 ☐ YES ☐ NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
21 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~
22 ~~quarter following the calendar quarter in which the election was held]~~ **as provided by**
23 **subsection 19 of section 32.087.** If a majority of the votes cast on the question by the qualified
24 voters voting thereon are opposed to the question, then the tax shall not become effective unless
25 and until the question is resubmitted under this section to the qualified voters and such question
26 is approved by a majority of the qualified voters voting on the question, provided that no
27 proposal shall be resubmitted to the voters sooner than twelve months from the date of the
28 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 section~~

32 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the
33 "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 repeal shall be effective as provided by subsection 19 of section 32.087.** The director of
52 revenue may order retention in the trust fund, for a period of one year, of two percent of the
53 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax
54 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
55 year has elapsed after the effective date of abolition of the tax in such city or county, the director
56 of revenue shall remit the balance in the account to the city or county and close the account of
57 that city or county. The director of revenue shall notify each city or county of each instance of
58 any amount refunded or any check redeemed from receipts due the city or county.

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

61 10. (1) No revenue generated by the tax authorized in this section shall be used for any
62 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 this section
66 shall be used solely for projects directly related to long-term economic development preparation,
67 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 this section may be used
76 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 this section shall establish an
91 economic development tax board. The volunteer board shall receive no compensation or
92 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 this
96 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 this section. Such member or members shall be appointed
100 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 this section. Such member shall
110 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. Of the members
114 initially appointed, three shall be designated to serve for terms of two years, except that when
115 a nine-member board is designated, seven of the members initially appointed shall be designated
116 to serve for terms of two years, and the remaining members shall be designated to serve for a
117 term of four years from the date of such initial appointments. Thereafter, the members appointed
118 shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms
119 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
150 available to such districts, and no revenues from any sales tax imposed under this section shall
151 be used for the purposes of any such district unless recommended by the economic development
152 tax board established under this section and approved by the governing body imposing the tax.

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

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

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

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

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

165 (a) Infrastructure improvements;

166 (b) Land and/or buildings;

167 (c) Machinery and equipment;

168 (d) Job training investments;

169 (e) Direct business incentives;

170 (f) Marketing;

171 (g) Administration and legal expenses; and

172 (h) Other expenditures.

18. The governing body of any city or county that has adopted the sales tax authorized in 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]~~ **as provided by subsection 19 of section 32.087.** 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 this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

19. Whenever the governing body of any city or county that has adopted the sales tax authorized in 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]~~ **as provided by subsection 19 of section 32.087.** If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, except sales of motor vehicles, trailers, boats or outboard motors ~~[and sales to or by public utilities and providers of~~

5 ~~communications, cable, or video services]~~ , **electricity, piped natural or artificial gas, or other**
6 **fuels delivered by the seller.** Any sales and use tax imposed ~~[pursuant to]~~ **under** this section
7 may be imposed in increments of one-eighth of one percent, up to a maximum of one percent.
8 Such district sales and use tax may be imposed for any district purpose designated by the district
9 in its ballot of submission to its qualified voters; except that, no resolution adopted ~~[pursuant to]~~
10 **under** this section shall become effective unless the board of directors of the district submits to
11 the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax
12 ~~[pursuant to]~~ **under** this section. If a majority of the votes cast by the qualified voters on the
13 proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of
14 the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

16 Shall the _____ (insert name of district) Community Improvement
17 District impose a community improvement districtwide sales and use tax at the maximum rate
18 of _____ (insert ~~[amount]~~ **rate of percent**) for a period of _____ (insert number)
19 years from the date on which 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 this section shall become effective
28 ~~[on the first day of the second calendar quarter after the director of the department of revenue~~
29 ~~receives notice of the adoption of such tax]~~ **as provided by subsection 19 of section 32.087.**

30 4. ~~[The director of the department of revenue shall collect any tax adopted pursuant to~~
31 ~~this section pursuant to section 32.087]~~ **After the effective date of any tax imposed under the**
32 **provisions of this section, the director of revenue shall perform all functions incident to the**
33 **administration, collection, enforcement, and operation of the tax and collect, in addition**
34 **to the sales tax for this state, the additional tax authorized under the authority of this**
35 **section. The tax imposed under this section and the tax imposed under the sales tax law**
36 **of this state shall be collected together and reported upon such forms and under such**
37 **administrative rules and regulations as may be prescribed by the director of revenue.**

38 5. In each district in which a sales and use tax is imposed ~~[pursuant to]~~ **under** this
39 section, every retailer shall add such additional tax imposed by the district to such retailer's sale
40 price, and when so added such tax shall constitute a part of the purchase price, shall be a debt

41 of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as
42 the purchase price.

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

47 ~~———7.]~~ The penalties provided ~~[in sections 144.010 to 144.525]~~ **under chapter 144** shall
48 apply to violations of this section.

49 ~~[8.]~~ 7. All revenue received by the district from a sales and use tax imposed ~~[pursuant~~
50 ~~to]~~ **under** this section which is designated for a specific purpose shall be deposited into a special
51 trust fund and expended solely for such purpose. Upon the expiration of any sales and use tax
52 adopted ~~[pursuant to]~~ **under** this section, all funds remaining in the special trust fund shall
53 continue to be used solely for the specific purpose designated in the resolution adopted by the
54 qualified voters. Any funds in such special trust fund which are not needed for current
55 expenditures may be invested by the board of directors ~~[pursuant to]~~ **under** applicable laws
56 relating to the investment of other district funds.

57 ~~[9.]~~ 8. A district may repeal by resolution any sales and use tax imposed ~~[pursuant to]~~
58 **under** this section before the expiration date of such sales and use tax unless the repeal of such
59 sales and use tax will impair the district's ability to repay any liabilities the district has incurred,
60 moneys the district has borrowed or obligation the district has issued to finance any
61 improvements or services rendered for the district.

62 ~~[10.]~~ 9. Notwithstanding the provisions of chapter 115, an election for a district sales
63 and use tax under this section shall be conducted in accordance with the provisions of this
64 section.

65 **10. Except as provided in this section, all provisions of sections 32.085 to 32.087**
66 **shall apply to the tax imposed under this section.**

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 subsection 1 of this section, the governing body
7 of any county located within the metropolitan district as of January 1, 2012, is authorized to
8 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 sections 67.1700 to 67.1769 shall be in addition to all other
15 sales taxes allowed by law. The governing body of any county within the metropolitan district
16 enacting such an ordinance shall submit to the voters of such county a proposal to approve its
17 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the
18 majority of the voters voting on such ordinance approve such ordinance. The provisions of
19 sections 32.085 ~~[and]~~ to 32.087 shall apply to any tax and increase in tax approved ~~[pursuant to]~~
20 **under** this section and sections 67.1715 to 67.1721.

21 **4. After the effective date of any tax imposed under the provisions of this section,**
22 **the director of revenue shall perform all functions incident to the administration,**
23 **collection, enforcement, and operation of the tax, and the director of revenue shall collect,**
24 **in addition to the sales tax for this state, the additional tax authorized under the authority**
25 **of this section. The tax imposed under this section and the tax imposed under the sales tax**
26 **law of this state shall be collected together and reported upon such forms and under such**
27 **administrative rules and regulations as may be prescribed by the director of revenue.**

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, **on all retail sales made in the city or county**
4 **which are subject to sales tax under chapter 144** for the purpose of providing services
5 described in section 210.861, including counseling, family support, and temporary residential
6 services to persons nineteen years of age or less. The question shall be submitted to the qualified
7 voters of the county or city, or city not within a county, at a county or city or state general,
8 primary or special election upon the motion of the governing body of the county or city, or city
9 not within a county or upon the petition of eight percent of the qualified voters of the county or
10 city, or city not within a county, determined on the basis of the number of votes cast for governor
11 in such county at the last gubernatorial election held prior to the filing of the petition. The
12 election officials of the county or city, or city not within a county, shall give legal notice as
13 provided in chapter 115. The question shall be submitted in substantially the following form:

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

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 ordinance or order and any amendments thereto shall be in effect ~~on~~
23 ~~the first day of the second calendar quarter after the director receives notification of the local~~
24 ~~sales tax]~~ **as provided by subsection 19 of section 32.087.** If a question receives less than the
25 required majority, then the governing authority of the city or county, or city not within a county,
26 shall have no power to impose the sales tax unless and until the governing authority of the city
27 or county, or city not within a county, has submitted another question to authorize the imposition
28 of the sales tax authorized by this section and such question is approved by the required majority
29 of the qualified voters voting thereon. However, in no event shall a question under this section
30 be submitted to the voters sooner than twelve months from the date of the last question under this
31 section.

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

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

55 4. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
56 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
57 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
58 the credit of such counties. Each city or county, or city not within a county, shall notify the
59 director of revenue ~~[at least ninety days]~~ prior to the effective date of the expiration of the sales
60 tax authorized by this section, and **the repeal shall be effective as provided by subsection 19**
61 **of section 32.087.** The director of revenue may order retention in the fund, for a period of one
62 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
63 or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit
64 of such accounts. After one year has elapsed after the date of expiration of the tax authorized
65 by this section in such city not within a county or such city or county, the director of revenue
66 shall remit the balance in the account to the city or county, or city not within a county, and close
67 the account of that city or county, or city not within a county. The director of revenue shall
68 notify each city or county, or city not within a county, of each instance of any amount refunded
69 or any check redeemed from receipts due the city or county.

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

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

67.1959. 1. The board, by a majority vote, may submit to the residents of such district
2 a tax of not more than one percent on all retail sales, except sales of ~~[food as defined in section~~
3 ~~144.014, sales of]~~ new or used motor vehicles, trailers, boats, or ~~[other]~~ outboard motors, ~~[all~~
4 ~~utilities, telephone and wireless services, and sales of funeral services,]~~ made **on or after**
5 **January 1, 2019**, within the district which are subject to taxation ~~[pursuant to the provisions of~~
6 ~~sections 144.010 to 144.525]~~ **under chapter 144.** Upon the written request of the board to the
7 election authority of the county in which a majority of the area of the district is situated, such
8 election authority shall submit a proposition to the residents of such district at a municipal or
9 statewide primary or general election, or at a special election called for that purpose. Such
10 election authority shall give legal notice as provided in 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]~~ **rate of percent**) 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 **as provided in subsection 19 of section 32.087.** If the proposal receives less than the required
24 majority, then the board shall have no power to impose the sales tax authorized ~~[pursuant to]~~
25 **under** this section unless and until the board shall again have submitted another proposal to
26 authorize the board to impose the sales tax authorized by this section and such proposal is
27 approved by the required majority of the qualified voters of the district.

28 **3. Except as modified by this section, all provisions of sections 32.085 to 32.087 shall**
29 **apply to the tax imposed under this section.**

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 this section, the governing body of each
56 county located within the proposed district shall:

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

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

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

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

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

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

72 (3) The name of the district;

73 (4) The uses for any revenue generated by a sales tax imposed ~~[pursuant to]~~ **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 _____ (name of district) impose a sales tax of one-fourth of
84 one percent to fund the acquisition, construction, maintenance, operation, improvement, and
85 promotion of an exhibition center and recreational facilities, for a period of _____ (insert
86 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~~
94 ~~is part of the proposed district on the first day of the first calendar quarter immediately following~~
95 ~~the election]~~ **as provided by subsection 19 of section 32.087.** If a majority of the votes cast in
96 the portion of a county that is a part of the proposed district oppose the proposal, then that
97 portion of such county shall not impose the sales tax authorized in this section until after the
98 county governing body has submitted another such sales tax proposal and the proposal is
99 approved by a majority of the qualified voters voting thereon. However, if a sales tax proposal
100 is not approved, the governing body of the county shall not resubmit a proposal to the voters
101 ~~[pursuant to]~~ **under** this section sooner than twelve months from the date of the last proposal
102 submitted ~~[pursuant to]~~ **under** this section. If the qualified voters in two or more counties that
103 have contiguous districts approve the sales tax proposal, the districts shall combine to become
104 one district.

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

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

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

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

- 128 (1) To have and use a corporate seal;
- 129 (2) To sue and be sued, and be a party to suits, actions, and proceedings;
- 130 (3) To enter into contracts, franchises, and agreements with any person or entity, public
131 or private, affecting the affairs of the district, including contracts with any municipality, district,
132 or state, or the United States, and any of their agencies, political subdivisions, or
133 instrumentalities, for the funding, including without limitation interest rate exchange or swap
134 agreements, planning, development, construction, acquisition, maintenance, or operation of a
135 single exhibition center and recreational facilities or to assist in such activity. "Recreational
136 facilities" means locations explicitly designated for public use where the primary use of the
137 facility involves participation in hobbies or athletic activities;
- 138 (4) To borrow money and incur indebtedness and evidence the same by certificates,
139 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district
140 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,
141 notes, and other obligations issued or delivered by the district may be secured by mortgage,
142 pledge, or deed of trust of any or all of the property and income of the district. Every issue of
143 such bonds, notes, or other obligations shall be payable out of property and revenues of the
144 district and may be further secured by other property of the district, which may be pledged,
145 assigned, mortgaged, or a security interest granted for such payment, without preference or
146 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
147 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
148 authorized by resolution of the district board, and shall bear such date or dates, and shall mature
149 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such
150 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or
151 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound
152 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
153 manner, be payable in such place or places, and be subject to redemption as such resolution may
154 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold
155 at either public or private sale, at such interest rates, and at such price or prices as the district
156 shall determine;
- 157 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and
158 personal property in furtherance of district purposes;
- 159 (6) To refund any bonds, notes, or other obligations of the district without an election.
160 The terms and conditions of refunding obligations shall be substantially the same as those of the
161 original issue, and the board shall provide for the payment of interest at not to exceed the legal
162 rate, and the principal of such refunding obligations in the same manner as is provided for the
163 payment of interest and principal of obligations refunded;

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

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

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

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

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

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

11. The sales tax authorized by this section is in addition to all other sales taxes allowed by law. **After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and collect, in addition to the sales tax for this state, the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of this state shall be collected**

199 **together and reported upon such forms and under such administrative rules and**
200 **regulations as may be prescribed by the director of revenue.**

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

203 ~~[12.]~~ **13.** Any sales tax imposed ~~[pursuant to]~~ **under** this section shall not extend past
204 the initial term approved by the voters unless an extension of the sales tax is submitted to and
205 approved by the qualified voters in each county in the manner provided in this section. Each
206 extension of the sales tax shall be for a period not to exceed twenty years. The ballot of
207 submission for the extension shall be in substantially the following form:

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

212 ☐ YES

☐ NO

213
214 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
215 to the question, place an "X" in the box opposite "NO".

216
217 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the
218 rate and for the time period approved by the voters. If a sales tax extension is not approved, the
219 district may submit another sales tax proposal as authorized in this section, but the district shall
220 not submit such a proposal to the voters sooner than twelve months from the date of the last
221 extension submitted.

222 ~~[13.]~~ **14.** Once the sales tax authorized by this section is abolished or terminated by any
223 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
224 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
225 the district has any financing or other obligations outstanding; provided that any new financing,
226 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation
227 incurred more than ten years after voter approval of the sales tax provided in this section or more
228 than ten years after any voter-approved extension thereof shall not cause the extension of the
229 sales tax provided in this section or cause the final maturity of any financing or other obligations
230 outstanding to be extended. Any funds in the trust fund which are not needed for current
231 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)
232 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the
233 district abolishes the sales tax, the district shall notify the director of revenue of the action ~~[at~~
234 ~~least ninety days before]~~ **prior to** the effective date of the repeal, and **the repeal shall be**

235 **effective as provided by subsection 19 of section 32.087.** The director of revenue may order
 236 retention in the trust fund, for a period of one year, of two percent of the amount collected after
 237 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem
 238 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
 239 after the effective date of abolition of the sales tax in the district, the director of revenue shall
 240 remit the balance in the account to the district and close the account of the district. The director
 241 of revenue shall notify the district of each instance of any amount refunded or any check
 242 redeemed from receipts due the district.

243 [14.] **15.** In the event that the district is dissolved or terminated by any means, the
 244 governing bodies of the counties in the district shall appoint a person to act as trustee for the
 245 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
 246 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
 247 with sufficient security, approved by the governing bodies of the counties, to the use of the
 248 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
 249 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
 250 obligations of the district, shall pay over to the county treasurer of each county in the district and
 251 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
 252 to the total levy for the district in the previous three years or since the establishment of the
 253 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
 254 shall deliver to the clerk of the governing body of any county in the district all books, papers,
 255 records, and deeds belonging to the dissolved district.

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 this section
 8 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
 9 order imposing a sales tax ~~[pursuant to]~~ **under** this section shall be effective unless the governing
 10 authority of the city submits to the qualified voters of the city, at any municipal or state general,
 11 primary, or special election, a proposal to authorize the governing authority of the city to impose
 12 a tax.

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

14 Shall the city of _____ (city's name) impose a citywide sales tax of
 15 _____ (insert ~~[amount]~~ **rate of percent**) 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~~
23 ~~the 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]~~ **as provided by subsection 19 of**
25 **section 32.087.** If a proposal receives less than the required majority, then the governing
26 authority of the city shall have no power to impose the sales tax unless and until the governing
27 authority of the city has submitted another proposal to authorize the imposition of the sales tax
28 authorized by 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. ~~[On and after the effective date of any tax authorized in this section, the city may~~
33 ~~adopt one of the two following provisions for the collection and administration of the tax:~~

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

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

45 ~~—— 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of~~
46 ~~one percent and interest not to exceed two percent per month on unpaid taxes which shall be~~
47 ~~considered delinquent thirty days after the last day of each quarter]~~ **After the effective date of**
48 **any tax imposed under the provisions of this section, the director of revenue shall perform**
49 **all functions incident to the administration, collection, enforcement, and operation of the**
50 **tax and collect, in addition to the sales tax for this state, the additional tax authorized**
51 **under the authority of this section. The tax imposed under this section and the tax imposed**

52 **under the sales tax law of this state shall be collected together and reported upon such**
53 **forms and under such administrative rules and regulations as may be prescribed by the**
54 **director of revenue.**

55 ~~[5-]~~ 4. (1) The governing authority of any city that has adopted any sales tax ~~[pursuant~~
56 ~~to]~~ **under** this section shall, upon filing of a petition calling for the repeal of such sales tax
57 signed by at least ten percent of the qualified voters in the city, submit the question of repeal of
58 the sales tax to the qualified voters at any primary or general election. The ballot of submission
59 shall be in substantially the following form:

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

63 ☐ YES ☐ NO

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

67
68 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
69 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**
70 **provided by subsection 19 of section 32.087. If the city or county abolishes the tax, the city**
71 **or county shall notify the director of revenue of the action prior to the effective date of the**
72 **repeal, as provided by subsection 19 of section 32.087.**

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

78 (3) The governing authority of a city repealing a tax ~~[pursuant to]~~ **under** this section
79 shall notify the director of revenue of the action ~~[at least forty-five days before]~~ **prior to** the
80 effective date of the repeal, and **the repeal shall be effective as provided by subsection 19 of**
81 **section 32.087.** The director of revenue may order retention in any trust fund created in the state
82 treasury associated with the tax, for a period of one year, of two percent of the amount collected
83 after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored
84 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
85 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the
86 trust fund to the city and close the account of that city. The director of revenue shall notify each
87 city of each instance of any amount refunded or any check redeemed from receipts due the city.

88 (4) In the event that the repeal of a sales tax ~~[pursuant to]~~ **under** this section dissolves
89 or terminates a taxing district, the governing authority of the city shall appoint a person to act as
90 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the
91 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall
92 give bond with sufficient security, approved by the governing authority of the city, to the use of
93 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have
94 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
95 obligations of the district, shall pay over to the city treasurer or the equivalent official and take
96 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
97 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging
98 to the dissolved district.

99 ~~[6-]~~ **5.** Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ **to**
100 32.087 shall apply to the tax imposed ~~[pursuant to]~~ **under** this section.

67.2525. 1. Each member of the board of directors shall have the following
2 qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident registered
4 voter in the subdistrict that he or she represents, or be a property owner or, as to those
5 subdistricts in which there are not registered voters who are residents, a property owner or
6 representative of a property owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five but not more than fifteen subdistricts,
9 which shall be represented by one representative on the district board of directors. All board
10 members shall have terms of four years, including the initial board of directors. All members
11 shall take office upon being appointed and shall remain in office until a successor is appointed
12 by the mayor or ~~[chairman]~~ **chair** of the municipality in which the district is located, or elected
13 by the property owners in those subdistricts without registered voters.

14 3. For those subdistricts which contain one or more registered voters, the mayor or
15 ~~[chairman]~~ **chair** of the city, town, or village shall, with the consent of the governing body,
16 appoint a registered voter residing in the subdistrict to the board of directors.

17 4. For those subdistricts which contain no registered voters, the property owners who
18 collectively own one or more parcels of real estate comprising more than half of the land situated
19 in each subdistrict shall meet and shall elect a representative to serve upon the board of directors.
20 The clerk of the city, town, or village in which the petition was filed shall, unless waived in
21 writing by all property owners in the subdistrict, give notice by causing publication to be made
22 once a week for two consecutive weeks in a newspaper of general circulation in the county, the
23 last publication of which shall be at least ten days before the day of the meeting required by this

24 section, to call a meeting of the owners of real property within the subdistrict at a day and hour
25 specified in a public place in the city, town, or village in which the petition was filed for the
26 purpose of electing members of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary
28 ~~[chairman]~~ **chair** and secretary of the meeting who shall conduct the election. An election shall
29 be conducted for each subdistrict, with the eligible property owners voting in that subdistrict.
30 At the election, each acre of real property within the subdistrict shall represent one share, and
31 each owner, including corporations and other entities, may have one vote in person or for every
32 acre of real property owned by such person within the subdistrict. Each voter which is not an
33 individual shall determine how to cast its vote as provided for in its articles of incorporation,
34 articles of organization, articles of partnership, bylaws, or other document which sets forth an
35 appropriate mechanism for the determination of the entity's vote. If a voter has no such
36 mechanism, then its vote shall be cast as determined by a majority of the persons who run the
37 day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary
38 ~~[chairman]~~ **chair** and secretary to the municipal clerk if the district is established by a
39 municipality described in this section, or to the circuit clerk if the district is established by a
40 circuit court.

41 6. Successor boards shall be appointed or elected, depending upon the presence or
42 absence of resident registered voters, by the mayor or ~~[chairman]~~ **chair** of a city, town, or village
43 described in this section, or the property owners as set forth above; provided, however, that
44 elections held by the property owners after the initial board is elected shall be certified to the
45 municipal clerk of the city, town, or village where the district is located and the board of
46 directors of the district.

47 7. Should a vacancy occur on the board of directors, the mayor or ~~[chairman]~~ **chair** of
48 the city, town, or village if there are registered voters within the subdistrict, or a majority of the
49 owners of real property in a subdistrict if there are not registered voters in the subdistrict, shall
50 have the authority to appoint or elect, as set forth in this section, an interim director to complete
51 any unexpired term of a director caused by resignation or disqualification.

52 8. The board shall possess and exercise all of the district's legislative and executive
53 powers, including:

54 (1) The power to fund, promote and provide educational, civic, musical, theatrical,
55 cultural, concerts, lecture series, and related or similar entertainment events or activities, and
56 fund, promote, plan, design, construct, improve, maintain, and operate public improvements,
57 transportation projects, and related facilities within the district;

58 (2) The power to accept and disburse tax or other revenue collected in the district; and

59 (3) The power to receive property by gift or otherwise.

60 9. Within thirty days after the selection of the initial directors, the board shall meet. At
61 its first meeting and annually thereafter the board shall elect a ~~[chairman]~~ **chair** from its
62 members.

63 10. The board shall appoint an executive director, district secretary, treasurer, and such
64 other officers or employees as it deems necessary.

65 11. At the first meeting, the board, by resolution, shall define the first and subsequent
66 fiscal years of the district, and shall adopt a corporate seal.

67 12. A simple majority of the board shall constitute a quorum. If a quorum exists, a
68 majority of those voting shall have the authority to act in the name of the board, and approve any
69 board resolution.

70 13. At the first meeting, the board, by resolution, shall receive the certification of the
71 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the
72 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become
73 effective ~~[on the first day of the first calendar quarter immediately following the action by the~~
74 ~~district board of directors imposing the tax]~~ **as provided by subsection 19 of section 32.087.**

75 14. Each director shall devote such time to the duties of the office as the faithful
76 discharge thereof may require and be reimbursed for his or her actual expenditures in the
77 performance of his or her duties on behalf of the district. Directors may be compensated, but
78 such compensation shall not exceed one hundred dollars per month.

79 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district
80 shall have the following general powers:

81 (1) To sue and be sued in its own name, and to receive service of process, which shall
82 be served upon the district secretary;

83 (2) To fix compensation of its employees and contractors;

84 (3) To enter into contracts, franchises, and agreements with any person or entity, public
85 or private, affecting the affairs of the district, including contracts with any municipality, district,
86 or state, or the United States, and any of their agencies, political subdivisions, or
87 instrumentalities, for the funding, including without limitation, interest rate exchange or swap
88 agreements, planning, development, construction, acquisition, maintenance, or operation of a
89 district facility or to assist in such activity;

90 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage,
91 and encumber real and personal property in furtherance of district purposes;

92 (5) To collect and disburse funds for its activities;

93 (6) To collect taxes and other revenues;

94 (7) To borrow money and incur indebtedness and evidence the same by certificates,
95 notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or

96 any part of the cost of land, construction, development, or equipping of any facilities or
97 operations of the district;

98 (8) To own or lease real or personal property for use in connection with the exercise of
99 powers ~~[pursuant to]~~ **under** this subsection;

100 (9) To provide for the election or appointment of officers, including a ~~[chairman]~~ **chair**,
101 treasurer, and secretary. Officers shall not be required to be residents of the district, and one
102 officer may hold more than one office;

103 (10) To hire and retain agents, employees, engineers, and attorneys;

104 (11) To enter into entertainment contracts binding the district and artists, agencies, or
105 performers, management contracts, contracts relating to the booking of entertainment and the
106 sale of tickets, and all other contracts which relate to the purposes of the district;

107 (12) To contract with a local government, a corporation, partnership, or individual
108 regarding funding, promotion, planning, designing, constructing, improving, maintaining, or
109 operating a project or to assist in such activity;

110 (13) To contract for transfer to a city, town, or village such district facilities and
111 improvements free of cost or encumbrance on such terms set forth by contract;

112 (14) To exercise such other powers necessary or convenient for the district to accomplish
113 its purposes which are not inconsistent with its express powers.

114 16. A district may at any time authorize or issue notes, bonds, or other obligations for
115 any of its powers or purposes. Such notes, bonds, or other obligations:

116 (1) Shall be in such amounts as deemed necessary by the district, including costs of
117 issuance thereof;

118 (2) Shall be payable out of all or any portion of the revenues or other assets of the
119 district;

120 (3) May be secured by any property of the district which may be pledged, assigned,
121 mortgaged, or otherwise encumbered for payment;

122 (4) Shall be authorized by resolution of the district, and if issued by the district, shall
123 bear such date or dates, and shall mature at such time or times, but not in excess of forty years,
124 as the resolution shall specify;

125 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued
126 as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or
127 zero coupon bonds, be issued in such manner, be payable in such place or places and subject to
128 redemption as such resolution may provide; and

129 (6) May be sold at either public or private sale, at such interest rates, and at such price
130 or prices as the district shall determine. The provisions of this subsection are applicable to the
131 district notwithstanding the provisions of section 108.170.

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

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

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

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

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

36 ~~district imposing a tax pursuant to this section in lieu of those brackets provided in section~~
37 ~~144.285.~~

38 ~~———6.]~~ **4.** All revenue received by a district from the sales tax authorized by 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.]~~ **5.** The sales tax may be imposed at a rate of up to one-half of one percent on the
44 receipts from the sale at retail of all ~~[tangible personal property or taxable services]~~ **sales** at retail
45 within the district adopting such tax, if such property and services are subject to taxation by ~~[the~~
46 ~~state of Missouri]~~ **this state under chapter 144** ~~[pursuant to the provisions of sections 144.010~~
47 ~~to 144.525].~~ Any district sales tax imposed ~~[pursuant to]~~ **under** this section shall be imposed
48 at a rate that shall be uniform throughout the subdistricts approving the sales tax.

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

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

60 ~~———(2)]~~ **6.** After the effective date of any tax imposed under the provisions of this
61 section, the director of revenue shall perform all functions incident to the administration,
62 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for
63 this state, the additional tax authorized under the authority of this section. The tax
64 imposed under this section and the tax imposed under the sales tax law of this state shall
65 be collected together and reported upon such forms and under such administrative rules
66 and regulations as may be prescribed by the director of revenue.

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

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

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

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

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

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

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

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

~~(7)]~~ **8. Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales made in the district which are subject to sales tax under chapter**

107 **144** as provided in this subsection. The election shall be conducted in accordance with section
108 67.2520; provided, however, that the district board of directors may place the question of the
109 increase of the sales tax before the voters of the district by resolution, and the municipal clerk
110 of the city, town, or village which originally conducted the incorporation of the district, or the
111 circuit clerk of the court which originally conducted the incorporation of the district, shall
112 conduct the subsequent election. In subsequent elections, the election judges shall certify the
113 election results to the district board of directors. The ballot of submission shall be in
114 substantially the following form:

115 Shall _____ (name of district) increase the _____ (insert
116 ~~[amount]~~ **rate of percent**) percent district sales tax now in effect to _____ (insert amount)
117 in the _____ (name of district)?

118 ☐ YES ☐ NO

119

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

122

123 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
124 are in favor of the increase, the increase shall become effective ~~[December thirty-first of the~~
125 ~~calendar year in which such increase was approved]~~ **as provided by subsection 19 of section**
126 **32.087.**

127 ~~[11.]~~ **9.** (1) There shall not be any election as provided for in this section while the
128 district has any financing or other obligations outstanding.

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

134 Shall _____ (name of district) dissolve and repeal the _____
135 (insert ~~[amount]~~ **rate of percent**) percent district sales tax now in effect in the
136 _____ (name of district)?

137 ☐ YES ☐ NO

138

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

141

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

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective ~~[December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later]~~ **as provided by subsection 19 of section 32.087. If the district abolishes the tax, the district shall notify the director of revenue of the action prior to the effective date of the repeal, and the repeal shall be effective as provided by subsection 19 of section 32.087.**

~~[42.]~~ **10.** (1) At such time as the board of directors of the district determines that further operation of the district is not in the best interests of the inhabitants of the district, and that the district should dissolve, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

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

☐ YES

☐ NO

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

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

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

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

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

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

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

193 (d) Cause copies of that resolution under seal to be filed with the secretary of state and
194 the city, town, or village in which the district is located. Upon the completion of the final act
195 specified in this subsection, the legal existence of the district shall cease.

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

198 **11. Except as provided in this section, all provisions of sections 32.085 to 32.087**
199 **shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body
2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than
3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order
4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
5 under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth,
6 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one
7 percent, shall not be imposed for longer than three years, and shall be imposed solely for the
8 purpose of funding the construction, operation, and maintenance of capital improvements in the
9 city's center city. The governing body may issue bonds for the funding of such capital
10 improvements, which will be retired by the revenues received from the sales tax authorized by
11 this section. The order or ordinance shall not become effective unless the governing body of the
12 city submits to the voters residing within the city at a state or municipal general, primary, or
13 special election a proposal to authorize the governing body of the city to impose a tax under this

14 section. The tax authorized in this section shall be in addition to all other sales taxes imposed
15 by law, and shall be stated separately from all other charges and taxes.

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

18 Shall _____ (insert the name of the city) impose a sales tax at a rate
19 of _____ (insert rate of percent) percent for [a] capital ~~[improvements]~~ **improvement**
20 purposes in the city's center city for a period of _____ (insert number of years, not to
21 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~~
26 ~~quarter after the director of revenue receives notice of the adoption of the sales tax]~~ **as provided**
27 **by subsection 19 of section 32.087.** If a majority of the votes cast on the question by the
28 qualified voters voting thereon are opposed to the question, then the tax shall not become
29 effective unless and until the question is resubmitted under this section to the qualified voters
30 and such question is approved by a majority of the qualified voters voting on the question. In
31 no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months
32 from the date of the proposal under this section.

33 3. Any sales tax imposed under this section shall be administered, collected, enforced,
34 and operated as required ~~[in]~~ **by [section] sections 32.085 to 32.087.** All revenue generated by
35 the tax shall be deposited in a special trust fund and shall be used solely for the designated
36 purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be
37 used solely for the designated purposes. Any funds in the special trust fund which are not needed
38 for current expenditures shall be invested in the same manner as other funds are invested. Any
39 interest and moneys earned on such investments shall be credited to the fund.

40 4. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
41 amounts in the trust fund and credited to any city for erroneous payments and overpayments
42 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
43 city abolishes the tax, the city shall notify the director of revenue of the action ~~[at least ninety~~
44 ~~days before]~~ **prior to** the effective date of the repeal, and **the repeal shall be effective as**
45 **provided by subsection 19 of section 32.087.** The director of revenue may order retention in
46 the trust fund, for a period of one year, of two percent of the amount collected after receipt of
47 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
48 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective
49 date of abolition of the tax in such city, the director of revenue shall remit the balance in the

50 account to the city and close the account of that city. The director of revenue shall notify each
51 city of each instance of any amount refunded.

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

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

58 ☐ YES

☐ NO

59

60 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
61 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**
62 **provided by subsection 19 of section 32.087.** If a majority of the votes cast on the question by
63 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
64 section shall remain effective until the question is resubmitted under this section to the qualified
65 voters, and the repeal is approved by a majority of the qualified voters voting on the question.
66 **If the city or county abolishes the tax, the city or county shall notify the director of revenue**
67 **of the action prior to the effective date of the repeal, and the repeal shall be effective as**
68 **provided by subsection 19 of section 32.087.**

69 6. Whenever the governing body of any city that has adopted the sales tax authorized in
70 this section receives a petition, signed by ten percent of the registered voters of the city voting
71 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
72 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
73 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
74 the repeal, that repeal shall become effective ~~[upon December thirty-first of the calendar year in~~
75 ~~which such repeal was approved]~~ **as provided by subsection 19 of section 32.087.** If a majority
76 of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
77 then the tax shall remain effective until the question is resubmitted under this section to the
78 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
79 question.

80 7. **Except as provided in this section, all provisions of sections 32.085 to 32.087**
81 **apply to the sales tax imposed under this section.**

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

3 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on ~~[the~~
4 ~~receipts from the sale at]~~ **all retail** ~~[of all tangible personal property or taxable services at retail]~~

5 **sales** within any city adopting such tax, if such property and services are subject to taxation by
6 ~~[the state of Missouri]~~ **this state** under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter**
7 **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 sections 94.600 to 94.655~~
25 ~~shall be effective in the added territory or abolished in the detached territory on the effective date~~
26 ~~of the change of the city boundary.] Except as modified by this section, all provisions of~~
27 **sections 32.085 to 32.087 shall apply to the tax imposed under this section.**

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]~~ **all retail** ~~[of all tangible personal property or taxable services]~~ **sales** within the city or
8 county adopting the tax, if such property and services are subject to taxation by ~~[the state of~~
9 ~~Missouri]~~ **this state** 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 _____ (county's or city's name) impose a
13 county/city-wide sales tax of _____ **(insert rate of percent)** percent for the purpose of
14 providing a source of funds for public transportation purposes?

15 ☐ YES ☐ NO

16

17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
19 the proposal, then the tax shall go into effect ~~[on the first day of the next calendar quarter~~
20 ~~beginning after its adoption and notice to the director of revenue, but no sooner than thirty days~~
21 ~~after such adoption and notice]~~ **as provided by subsection 19 of section 32.087.** If a majority
22 of the votes cast in that county or city not within a county by the qualified voters voting are
23 opposed to the proposal, then the additional sales tax shall not be imposed in that county or city
24 not within a county unless and until the governing body of that county or city not within a county
25 shall have submitted another proposal to authorize the local option transportation sales tax
26 authorized in this section, and such proposal is approved by a majority of the qualified voters
27 voting on it. In no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the
28 voters sooner than twelve months from the date of the 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 section 32.087.]~~
41 The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled
42 with any funds of the state. The director of revenue shall keep accurate records of the amount
43 of money in the trust fund which was collected in each city or county approving a sales tax under
44 this section, and the records shall be open to inspection by officers of the city or county and the
45 public. Not later than the tenth day of each month the director of revenue shall distribute all
46 moneys deposited in the trust fund during the preceding month to the city or county which levied
47 the tax, and such funds shall be deposited with the treasurer of each such city or county and all

48 expenditures of funds arising from the county public transit sales tax trust fund shall be by an
49 appropriation act to be enacted by the governing body of each such county or city not within a
50 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 repeal shall be effective as provided by subsection 19 of section 32.087.** The director of
60 revenue may order retention in the trust fund, for a period of one year, of two percent of the
61 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax
62 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
63 year has elapsed after the effective date of abolition of the tax in such city or county, the director
64 of revenue shall ~~[authorize the state treasurer to]~~ remit the balance in the account to the city or
65 county and close the account of that city or county. The director of revenue shall notify each city
66 or county of each instance of any amount refunded or any check redeemed from receipts due the
67 city or county.

68 **9. Except as modified by this section, all provisions of sections 32.085 to 32.087 shall**
69 **apply to the tax imposed under this section.**

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax **on**
2 **all retail sales made in the city which are subject to sales tax under chapter 144** for
3 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for
4 transportation purposes which shall be retired by the revenues received from the sales tax
5 authorized by this section. The tax authorized by this section shall be in addition to any and all
6 other sales taxes allowed by law. No ordinance imposing a sales tax ~~[pursuant to the provisions~~
7 ~~of]~~ **under** this section shall become effective unless the council or other governing body submits
8 to the voters of the city, at a city or state general, primary, or special election, a proposal to
9 authorize the council or other governing body of the city to impose such a sales tax and, if such
10 tax is to be used to retire bonds authorized ~~[pursuant to]~~ **under** this section, to authorize such
11 bonds and their retirement by such tax; except that no vote shall be required in any city that
12 imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The
13 ballot of the submission shall contain, but is not limited to, the following language:

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

16 Shall the city of _____ (city's name) impose a sales tax of _____
17 (insert ~~[amount]~~ **rate of percent**) 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 this section, the following language:

24 Shall the city of _____ (city's name) issue bonds in the amount of
25 _____ (insert amount) for transportation purposes and impose a sales tax of _____
26 (insert ~~[amount]~~ **rate of 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 the box opposite "No".

31

32 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by
33 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
34 amendments thereto shall be in effect **as provided by subsection 19 of section 32.087**. If the
35 four-sevenths majority of the votes, as required by the Missouri Constitution, article VI, section
36 26, cast on the proposal, provided in subdivision (2) of this subsection to issue bonds and impose
37 a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the
38 proposal, then the ordinance and any amendments thereto shall be in effect **as provided by**
39 **subsection 19 of section 32.087**. If a majority of the votes cast on the proposal, as provided in
40 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the
41 proposal, then the council or other governing body of the city shall have no power to impose the
42 tax authorized in subdivision (1) of this subsection unless and until the council or other
43 governing body of the city submits another proposal to authorize the council or other governing
44 body of the city to impose the tax and such proposal is approved by a majority of the qualified
45 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting
46 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue
47 bonds and impose a sales tax to retire such bonds, then the council or other governing body of
48 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision
49 (2) of this subsection unless and until the council or other governing body of the city submits

50 another proposal to authorize the council or other governing body of the city to issue such bonds
51 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the
52 qualified voters voting thereon.

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

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

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

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

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

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

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

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

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

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

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

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

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 this section shall be in addition to any and all other sales taxes allowed by law, except that no
33 ordinance or order imposing a sales tax pursuant to the provisions of this section shall be
34 effective unless the governing body of the city submits to the voters of the city, at a county or
35 state general, primary or special election, a proposal to authorize the governing body of the city
36 to impose a tax.

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

40 Shall the city of _____ (city's name) impose a citywide sales tax of _____ (insert
41 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 this subsection, then the ordinance or order and any
48 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 this section and such proposal is approved by the required majority of the
54 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
55 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
56 to 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 this section is abolished or is terminated by any means, all
61 funds remaining in the special trust fund shall be used solely for improving the public safety for
62 the city. Any funds in such special trust fund which are not needed for current expenditures may
63 be invested by the governing body in accordance with applicable laws relating to the investment
64 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 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
69 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
70 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 this section, and the records shall be open
75 to the inspection of officers of the city and the public. Not later than the tenth day of each month
76 the director of the department of revenue shall distribute all moneys deposited in the trust fund
77 during the preceding month to the city which levied the tax; such funds shall be deposited with
78 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
79 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
80 may be made from the fund for any functions authorized in the ordinance or order adopted by
81 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 the
83 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 ninety
86 days prior to the effective date of the repeal and the director of the department of revenue may
87 order retention in the trust fund, for a period of one year, of two percent of the amount collected
88 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
89 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
90 after the effective date of abolition of the tax in such city, the director of the department of
91 revenue shall remit the balance in the account to the city and close the account of that city. The
92 director of the department of revenue shall notify each city of each instance of any amount
93 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.

 144.010. ~~[1-]~~ The following words, terms, and phrases when used in ~~[sections 144.010~~
2 ~~to 144.525]~~ **this chapter shall** have the meanings ascribed to them in this section, except when
3 the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar
5 accommodations and charges made therefor and amount paid for admission, exclusive of any
6 admission tax imposed by the federal government or ~~[by sections 144.010 to 144.525]~~ **under**
7 **chapter 144;**

8 (2) "Advertising and promotional direct mail", printed material that meets the
9 definition of direct mail, the primary purpose of which is to attract public attention to a
10 product, person, business, or organization or to attempt to sell, popularize, or secure
11 financial support for a product, person, business, or organization. As used in this
12 subdivision, the word "product" means tangible personal property, a product transferred
13 electronically, or a service;

14 (3) "Agreement", the streamlined sales and use tax agreement, as amended from
15 time to time;

16 (4) "Air-to-ground radiotelephone service", a radio service, as that term is defined
17 in 47 CFR 22.99, in which common carriers are authorized to offer and provide radio
18 telecommunications service for hire to subscribers in aircraft;

19 (5) "Alcoholic beverages", beverages that are suitable for human consumption and
20 contain one-half of one percent or more of alcohol by volume;

21 (6) "Ancillary services", services that are associated with or incidental to the
22 provisions of telecommunications services including, but not limited to, detailed

23 telecommunications billing, directory assistance, vertical service, and voice mail services.
24 "Ancillary services" shall not include specified digital products, digital audio-visual works,
25 digital audio works, or digital books;

26 (7) "Appliance", clothes washers and dryers, water heaters, trash compactors,
27 dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators,
28 and freezers;

29 (8) "Bottled water", water that is placed in a safety-sealed container or package for
30 human consumption. Bottled water is calorie free and does not contain sweeteners or other
31 additives except that it may contain:

32 (a) Antimicrobial agents;

33 (b) Carbonation;

34 (c) Fluoride;

35 (d) Oxygen;

36 (e) Preservatives;

37 (f) Vitamins, minerals, and electrolytes; or

38 (g) Only those flavors, extracts, or essences derived from a spice or fruit.

39

40 "Bottled water" includes water that is delivered to the buyer in a reusable container that
41 is not sold with the water;

42 (9) "Bundled transaction":

43 (a) The retail sale of two or more products, except real property and services to real
44 property, where the products are otherwise distinct and identifiable, and the products are
45 sold for one nonitemized price. A bundled transaction shall not include the sale of any
46 products in which the sales price varies or is negotiable based on the selection by the
47 purchaser of the products included in the transaction;

48 (b) As used in this subdivision, the term "distinct and identifiable products" shall
49 not include:

50 a. Packaging, such as containers, boxes, sacks, bags, and bottles, or other materials,
51 such as wrapping, labels, tags, and instruction guides, that accompany the retail sale of the
52 products and are incidental or immaterial to the retail sale thereof;

53 b. A product provided free of charge with the required purchase of another
54 product. A product is provided free of charge if the sales price of the product purchased
55 does not vary depending on the inclusion of the product provided free of charge; or

56 c. Items included in the definition of the term "sales price";

57 (c) As used in this subdivision, the term "one nonitemized price" shall not include
58 a price that is separately identified by product on binding sales or other supporting

59 sales-related documentation made available to the customer in paper or electronic form
60 including, but not limited to, an invoice, bill of sale, receipt, contract, service agreement,
61 lease agreement, periodic notice of rates and services, rate card, or price list; and

62 (d) A transaction that otherwise meets the definition of a bundled transaction as
63 defined in this subdivision shall not constitute a bundled transaction if it is:

64 a. A retail sale of tangible personal property and a service, if the tangible personal
65 property is essential to the use of the service and is provided exclusively in connection with
66 the service, and the true object of the transaction is the service;

67 b. A retail sale of services if one service is provided that is essential to the use of
68 receipt of a second service, the first service is provided exclusively in connection with the
69 second service, and the true object of the transaction is the second service;

70 c. A transaction that includes taxable products and nontaxable products and the
71 sales price of the taxable products is de minimis. "De minimis" means the sales price of
72 the taxable product is ten percent or less of the total sales price of the bundled products.
73 Sellers shall use the sales price of the products to determine if the taxable products are de
74 minimis. Sellers shall use the full term of a service contract to determine if the taxable
75 products are de minimis; or

76 d. A retail sale of exempt tangible personal property and taxable tangible personal
77 property if:

78 (i) The transaction included food and food ingredients, drugs, durable medical
79 equipment, mobility-enhancing equipment, over-the-counter drugs, prosthetic devices, or
80 medical supplies; and

81 (ii) The seller's purchase price or sales price of the taxable tangible personal
82 property is fifty percent or less of the total sales price of the bundled tangible personal
83 property. Sellers shall not use a combination of the purchase price and sales price of the
84 tangible personal property if making the fifty percent determination for a transaction;

85 (10) "Business" includes any activity engaged in by any person, or caused to be engaged
86 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
87 classification of which business is of such character as to be subject to the terms of [sections
88 144.010 to 144.525] chapter 144. [A person is "engaging in business" in this state for purposes
89 of sections 144.010 to 144.525 if such person "engages in business activities within this state"
90 or "maintains a place of business in this state" under section 144.605.] The isolated or
91 occasional sale of tangible personal property, service, substance, or thing, by a person not
92 engaged in such business, does not constitute engaging in business within the meaning of
93 [sections 144.010 to 144.525] chapter 144 unless the total amount of the gross receipts from
94 such sales, exclusive of receipts from the sale of tangible personal property by persons which

95 property is sold in the course of the partial or complete liquidation of a household, farm or
96 nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of
97 this subdivision shall not be construed to make any sale of property which is exempt from sales
98 tax or use tax on June 1, 1977, subject to that tax thereafter;

99 ~~[(3)]~~ **(11) "Calendar quarter", the period of three consecutive calendar months**
100 **ending on March thirty-first, June thirtieth, September thirtieth, or December thirty-first;**

101 **(12) "Call-by-call basis", any method of charging for telecommunications services**
102 **in which the price is measured by individual calls;**

103 **(13) "Candy", a preparation of sugar, honey, or other natural or artificial**
104 **sweeteners in combination with chocolate, fruits, nuts, or other ingredients or flavorings**
105 **in the form of bars, drops, or pieces. "Candy" shall not include any preparation**
106 **containing flour and shall not require refrigeration;**

107 **(14) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,**
108 **northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer,**
109 **captive elk, and captive furbearers held under permit issued by the Missouri department of**
110 **conservation for hunting purposes. The provisions of this subdivision shall not apply to sales**
111 **tax on a harvested animal;**

112 **(15) "Certified automated system" or "CAS", software certified under the**
113 **streamlined sales and use tax agreement to calculate the tax imposed by each jurisdiction**
114 **on a transaction, to determine the amount of tax to remit to the appropriate state, and to**
115 **maintain a record of the transaction;**

116 **(16) "Certified service provider" or "CSP", an agent certified under the**
117 **streamlined sales and use tax agreement to perform all the seller's sales and use tax**
118 **functions, other than the seller's obligation to remit tax on its own purchases;**

119 **(17) "Clothing":**

120 **(a) All human wearing apparel suitable for general use;**

121 **(b) "Clothing" shall include, but is not limited to:**

122 **a. Aprons, household and shop;**

123 **b. Athletic supporters;**

124 **c. Baby receiving blankets;**

125 **d. Bathing suits and caps;**

126 **e. Beach capes and coats;**

127 **f. Belts and suspenders;**

128 **g. Boots;**

129 **h. Coats and jackets;**

130 **i. Costumes;**

- 131 **j. Diapers, children and adult, including disposable diapers;**
- 132 **k. Ear muffs;**
- 133 **l. Footlets;**
- 134 **m. Formal wear;**
- 135 **n. Garters and garter belts;**
- 136 **o. Girdles;**
- 137 **p. Gloves and mittens for general use;**
- 138 **q. Hats and caps;**
- 139 **r. Hosiery;**
- 140 **s. Insoles for shoes;**
- 141 **t. Lab coats;**
- 142 **u. Neckties;**
- 143 **v. Overshoes;**
- 144 **w. Pantyhose;**
- 145 **x. Rainwear;**
- 146 **y. Rubber pants;**
- 147 **z. Sandals;**
- 148 **aa. Scarves;**
- 149 **bb. Shoes and shoe laces;**
- 150 **cc. Slippers;**
- 151 **dd. Sneakers;**
- 152 **ee. Socks and stockings;**
- 153 **ff. Steel-toed shoes;**
- 154 **gg. Underwear;**
- 155 **hh. Uniforms, athletic and nonathletic; and**
- 156 **ii. Wedding apparel; and**
- 157 **(c) "Clothing" shall not include:**
- 158 **a. Belt buckles sold separately;**
- 159 **b. Costume masks sold separately;**
- 160 **c. Patches and emblems sold separately;**
- 161 **d. Sewing equipment and supplies including, but not limited to, knitting needles,**
- 162 **patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; or**
- 163 **e. Sewing materials that become part of clothing including, but not limited to,**
- 164 **buttons, fabric, lace, thread, yarn, and zippers;**

(18) "Clothing accessories and equipment", incidental items worn on the person or in conjunction with clothing. "Clothing accessories and equipment" is mutually exclusive of clothing, sport or recreational equipment, and protective equipment;

(19) "Coin-operated telephone service", a telecommunications service paid for by inserting moneys into a telephone accepting direct deposits of moneys to operate;

(20) "Communications channel", a physical or virtual path of communications over which signals are transmitted between or among customer channel termination points;

(21) "Computer", an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions;

(22) "Computer software", a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task. "Computer software" shall not include specified digital products, digital audio-visual works, digital audio works, or digital books;

(23) "Conference bridging service", an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. "Conference bridging service" shall not include the telecommunications services used to reach the conference bridge;

(24) "Customer", the person or entity that contracts with the seller of telecommunications services. If the end user of the telecommunications service is not the contracting party, the end user of the telecommunications service is the customer of the telecommunications service, but this definition only applies to the purpose of sourcing sales of telecommunications services under section 144.114. "Customer" shall not include a reseller of telecommunications service or, for mobile telecommunications, service of a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area;

(25) "Customer channel termination point", the location where the customer either inputs or receives the communication;

(26) "Delivered electronically", delivered to the purchaser by means other than tangible storage media;

(27) "Delivery charges", charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating, and packing;

(28) "Detailed telecommunications billing service", an ancillary service of separately stated information pertaining to individual calls on a customer's billing statement;

(29) "Dietary supplement", any product, other than tobacco, intended to supplement the diet that contains one or more of the following dietary ingredients: a vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake, or a concentrate, metabolite, constituent, extract, or combination of any ingredient described above; that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form or, if not intended for ingestion in such a form, is not represented as a conventional food and is not represented for use as a sole item of a meal or of the diet; and that is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required under 21 CFR Section 101.36;

(30) "Digital audio works", works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones;

(31) "Digital audio-visual works", a series of related images that if shown in succession imparts an impression of motion, together with accompanying sounds, if any;

(32) "Digital books", works that are generally recognized in the ordinary and usual sense as books;

(33) "Direct mail", printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser if the cost of the items are not billed directly to the recipients. Direct mail shall include tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail shall not include multiple items of printed material delivered to a single address;

(34) "Directory assistance", an ancillary service of providing telephone number information or address information;

(35) "Drug", a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food and food ingredients, dietary supplements, alcoholic beverages, or grooming and hygiene products:

(a) Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, official National Formulary, or a supplement to any of them;

(b) Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or

(c) Intended to affect the structure or any function of the body.

"Drug" shall include insulin and medical oxygen;

(36) "Durable medical equipment", equipment, including repair and replacement parts for the same, excluding mobility-enhancing equipment. "Durable medical equipment":

- (a) Can withstand repeated use;
- (b) Is primarily and customarily used to serve a medical purpose;
- (c) Is generally not useful to a person in the absence of illness or injury;
- (d) Is not worn in or on the body;
- (e) Is for home use;
- (f) Is within the classification of devices eligible for MO HealthNet and Medicare reimbursement; and
- (g) Shall not include:
 - a. Kidney dialysis equipment not worn in or on the body, including repair and replacement parts; and
 - b. Enteral feeding systems not worn in or on the body, including repair and replacement parts.

As used in this subdivision, repair and replacement parts shall include all components or attachments used in conjunction with the durable medical equipment;

(37) "Electronic", relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities;

(38) "End user", the person who utilizes the telecommunication service. In case of an entity, "end user" means the individual who utilizes the service on behalf of the entity;

(39) "Energy Star qualified product", a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy and that is authorized to carry the Energy Star label. Covered products are those listed at www.energystar.gov or a successor address;

(40) "Engages in business activities within this state":

- (a) Shall include:
 - a. Maintaining or having a franchisee or licensee operating under the seller's trade name in this state if the franchisee or licensee is required to collect sales tax under sections 144.010 to 144.527; or
 - b. Soliciting sales or taking orders by sales agents or traveling representatives;
- (b) A vendor is presumed to engage in business activities within this state if any person, other than a common carrier acting in its capacity as such, that has substantial nexus with this state:

272 a. Sells a similar line of products as the vendor and does so under the same or a
273 similar business name;

274 b. Maintains an office, distribution facility, warehouse, storage place, or similar
275 place of business in the state to facilitate the delivery of property or services sold by the
276 vendor to the vendor's customers;

277 c. Delivers, installs, assembles, or performs maintenance services for the vendor's
278 customers within the state;

279 d. Facilitates the vendor's delivery of property to customers in the state by allowing
280 the vendor's customers to pick up property sold by the vendor at an office, distribution
281 facility, warehouse, storage place, or similar place of business maintained by the person in
282 the state; or

283 e. Conducts any other activities in the state that are significantly associated with
284 the vendor's ability to establish and maintain a market in the state for the sales;

285 (c) The presumption in paragraph (b) of this subdivision may be rebutted by
286 demonstrating that the person's activities in the state are not significantly associated with
287 the vendor's ability to establish or maintain a market in this state for the vendor's sales;

288 (d) Notwithstanding paragraph (b) of this subdivision, a vendor shall be presumed
289 to engage in business activities within this state if the vendor enters into an agreement with
290 one or more residents of this state under which the resident, for a commission or other
291 consideration, directly or indirectly refers potential customers, whether by a link on an
292 internet website, an in-person oral presentation, telemarketing, or otherwise, to the vendor
293 if the cumulative gross receipts from sales by the vendor to referred customers in the state
294 by all residents with this type of an agreement with the vendor is in excess of ten thousand
295 dollars during the preceding twelve months;

296 (e) The presumption in paragraph (d) of this subdivision may be rebutted by
297 submitting proof that the residents with whom the vendor has an agreement did not engage
298 in any activity within the state that was significantly associated with the vendor's ability
299 to establish or maintain the vendor's market in the state during the preceding twelve
300 months. Such proof may consist of sworn written statements from all of the residents with
301 whom the vendor has an agreement stating that they did not engage in any solicitation in
302 the state on behalf of the vendor during the preceding year, provided that such statements
303 were provided and obtained in good faith;

304 (41) "Food and food ingredients", substances, whether in liquid, concentrated,
305 solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans
306 and are consumed for their taste or nutritional value. "Food and food ingredients" shall
307 not include alcoholic beverages, tobacco, or dietary supplements;

(42) "Food sold through vending machines", food, food ingredients, prepared food, bottled water, candy, soft drinks and other beverages, dispensed from a machine or other mechanical device that accepts payment;

(43) "Grooming and hygiene products", soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and sunscreens, regardless of whether the items meet the definition of over-the-counter-drugs;

~~[(4)]~~ (44) "Gross receipts" or "sales price":

(a) Except as provided in section 144.012, ~~[means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term gross receipts shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid. The term gross receipts shall not include usual and customary delivery charges that are stated separately from the sale price;~~

~~———(5)]~~ applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented and is valued in moneys, whether received in moneys or otherwise, without any deduction for the following:

a. The seller's cost of the property sold;

b. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

c. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

d. Delivery charges; and

e. Credit for any trade-in;

(b) The term shall not include:

343 a. Discounts, including cash, term, or coupons, that are not reimbursed by a third
344 party and that are allowed by a seller and taken by a purchaser on a sale;

345 b. Interest, financing, and carrying charges from credit extended on the sale of
346 personal property or services if the amount is separately stated on the invoice, bill of sale,
347 or similar document given to the purchaser; and

348 c. Any taxes legally imposed directly on the consumer that are separately stated on
349 the invoice, bill of sale, or similar document given to the purchaser; and

350 (c) The term shall include consideration received by the seller from third parties
351 if:

352 a. The seller actually receives consideration from a party other than the purchaser,
353 and the consideration is directly related to a price reduction or discount on the sale;

354 b. The seller has an obligation to pass the price reduction or discount through to
355 the purchaser;

356 c. The amount of the consideration attributable to the sale is fixed and
357 determinable by the seller at the time of the sale of the item to the purchaser; and

358 d. One of the following criteria is met:

359 (i) The purchaser presents a coupon, certificate, or other documentation to the
360 seller to claim a price reduction or discount where the coupon, certificate, or
361 documentation is authorized, distributed, or granted by a third party with the
362 understanding that the third party will reimburse any seller to whom the coupon,
363 certificate, or documentation is presented;

364 (ii) The purchaser identifies himself or herself to the seller as a member of a group
365 or organization entitled to a price reduction or discount. A preferred customer card that
366 is available to any patron shall not constitute membership in such a group; or

367 (iii) The price reduction or discount is identified as a third-party price reduction
368 or discount on the invoice received by the purchaser or on a coupon, certificate, or other
369 documentation presented by the purchaser;

370 (45) "Home service provider", the same as such term is defined under the Mobile
371 Telecommunications Sourcing Act, Section 124(5) of Pub. L. 106-252;

372 ~~[(5)]~~ (46) "Instructional class", includes any class, lesson, or instruction intended or used
373 for teaching;

374 (47) "Lease or rental":

375 (a) Any transfer of possession or control of tangible personal property for a fixed
376 or indeterminate term for consideration. "Lease or rental" may include future options to
377 purchase or extend;

378 (b) "Lease or rental" shall not include:

379 a. A transfer of possession or control of property under a security agreement or
380 deferred payment plan that requires the transfer of title upon completion of the required
381 payments;

382 b. A transfer of possession or control of property under an agreement that requires
383 the transfer of title upon completion of required payments if the payment of an option
384 price does not exceed the greater of one hundred dollars or one percent of the total
385 required payments; or

386 c. Providing tangible personal property along with an operator for a fixed or
387 indeterminate period of time, provided that the operator is necessary for the equipment to
388 perform as designed and that the operator does more than maintain, inspect, or set up the
389 tangible personal property; and

390 (c) "Lease or rental" includes agreements covering motor vehicles and trailers if
391 the amount of consideration may be increased or decreased by reference to the amount
392 realized upon sale or disposition of the property as defined in 26 U.S.C. Section 7701(h)(1),
393 as amended;

394 (48) "Light aircraft", a light airplane that seats no more than four persons, with
395 a gross weight of three thousand pounds or less, and is primarily used for recreational
396 flying or flight training;

397 (49) "Light aircraft kit", factory manufactured light aircraft parts and
398 components, including engine, propeller, instruments, wheels, brakes, and air frame parts
399 that make up a complete aircraft kit or partial kit, designed to be assembled into a light
400 aircraft and then operated by a qualified light aircraft purchaser for recreational and
401 educational purposes;

402 (50) "Light aircraft parts and components", manufactured light aircraft parts,
403 including air frame and engine parts, that are required by the qualified light aircraft
404 purchaser to complete a light aircraft kit, or spare or replacement parts for an already
405 completed light aircraft;

406 ~~[(6)]~~ (51) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited
407 to, ostrich and emu, aquatic products as described in section 277.024, llamas, alpaca, buffalo,
408 bison, elk documented as obtained from a legal source and not from the wild, goats, horses, other
409 equine, honey bees, or rabbits raised in confinement for human consumption;

410 ~~[(7)]~~ (52) "Load and leave", delivery to the purchaser by use of a tangible storage
411 media if the tangible storage media is not physically transferred to the purchaser;

412 (53) "Maintains a place of business in this state" includes maintaining, occupying,
413 or using, permanently or temporarily, directly or indirectly, or through a subsidiary or

agent, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business;

(54) "Manufactured home", the same meaning as such term is defined under section 700.010;

(55) "Mobile telecommunications service", the same as such term is defined under the Mobile Telecommunications Sourcing Act, Section 124(7) of Pub. L. 106-252;

(56) "Mobility-enhancing equipment", equipment, including repair and replacement parts to the same, that:

(a) Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or motor vehicle;

(b) Is not generally used by persons with normal mobility; and

(c) Is within the classification of devices eligible for MO HealthNet and Medicare reimbursement.

"Mobility-enhancing equipment" shall not include durable medical equipment or any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer;

(57) "Model 1 seller", a seller registered under the agreement that has selected a certified service provider as its agent to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases;

(58) "Model 2 seller", a seller that has selected a certified automated system (CAS) to perform part of its sales and use tax functions, but retains responsibility for remitting the tax;

(59) "Model 3 seller", a seller registered under the agreement that has sales in at least five member states, has total annual sales revenue of at least five hundred million dollars, has a proprietary system that calculates the amount of tax due in each jurisdiction, and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this subdivision, a seller shall include an affiliated group of sellers using the same proprietary system;

(60) "Model 4 seller", a seller that is registered under the agreement and is not a model 1 seller, a model 2 seller, or a model 3 seller;

~~[(7)]~~ (61) "Motor vehicle leasing company" ~~[shall be]~~, a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person

failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

~~[(8)]~~ **(62) "Optional computer software maintenance contract", a computer software maintenance contract that a customer is not obligated to purchase as a condition to the retail sale of computer software;**

(63) "Other direct mail", any direct mail that is not advertising and promotional direct mail regardless of whether advertising and promotional direct mail is included in the same mailing. "Other direct mail" includes, but is not limited to:

(a) Transactional direct mail that contains personal information specific to the one addressee including, but not limited to, invoices, bills, statements of account, and payroll advice;

(b) Any legally required mailings including, but not limited to, privacy notices, tax reports, and stockholder reports; and

(c) Other nonpromotional direct mail delivered to existing or former shareholders, customers, employees, or agents including, but not limited to, newsletters and informational pieces.

"Other direct mail" shall not include the development of billing information or the provision of any data processing service that is more than incidental;

(64) "Over-the-counter-drug", a drug, excluding grooming and hygiene products, that contains a label that identifies the product as a drug, as required by 21 CFR Section 201.66, and includes:

(a) A drug facts panel; or

(b) A statement of the active ingredients with a list of those ingredients contained in the compound, substance, or preparation;

(65) "Person" includes any individual, firm, copartnership, joint adventure, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, ~~except the state transportation department,~~ estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, ~~or~~ any other group or combination acting as a unit, **or any other legal entity, and the plural as well as the singular number;**

~~[(9)]~~ **(66) "Place of primary use", the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications services, "place of primary use" shall be within the licensed service area of the home service provider;**

(67) "Post-paid calling service", the telecommunications service obtained by making a payment on a call-by-call basis either through the use of a credit card or payment mechanism such as a bank card, travel card, credit card, or debit card or by a charge made to a telephone number that is not associated with the origination or termination of the telecommunications service. A "post-paid calling service" includes a telecommunications service, except a prepaid wireless calling service, that would be a prepaid calling service except it is not exclusively a telecommunications service;

(68) "Prepaid calling service", the right to access exclusively telecommunications services that is paid for in advance; that enables the origination of calls using an access number or authorization code, whether manually or electronically dialed; and that is sold in predetermined units or dollars, which decline with use in a known amount;

(69) "Prepaid wireless calling service", a telecommunications service that provides the right to utilize mobile wireless services as well as other nontelecommunications services, including the download of digital products delivered electronically and content and ancillary services; that is paid for in advance; and that is sold in predetermined units or dollars, which decrease with use in a known amount;

(70) "Prepared food", food sold in a heated state or heated by the seller; two or more food ingredients mixed or combined by the seller for sale as a single item; or food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A "plate" shall not include a container or packaging used to transport the food. "Prepared food" shall not include food that is only cut, repackaged, or pasteurized by the seller, or eggs, fish, meat, poultry, or foods containing these raw animal foods requiring cooking by the consumer, as recommended by the Food and Drug Administration in Chapter 3, Part 401.11 of the Food Code, so as to prevent foodborne illnesses;

(71) "Prescription", an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of the state;

(72) "Prewritten computer software", computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof shall not cause the combination to be other than prewritten computer software. "Prewritten computer software" shall include software designed and developed by the author or other creator to the specifications of a specific purchaser if it is sold to a person other than the specific purchaser. If a person modifies or enhances computer software of which the person is not the author or creator,

the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, if such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software; provided that, such modification or enhancement shall not constitute prewritten computer software where there is a reasonable, separately stated charge, invoice, or other statement of the price given to the purchaser;

(73) "Private communication service", a telecommunications service that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels;

(74) "Product-based exemption", an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product;

(75) "Product which is intended to be sold ultimately for final use or consumption", ~~[means]~~ tangible personal property~~;~~ or any service that is subject to state or local sales or use taxes~~;~~ or any tax that is substantially equivalent thereto, in this state or any other state;

(76) "Prosthetic device", a replacement, corrective, or supportive device, including repair and replacement parts for the same, worn on or in the body to artificially replace a missing portion of the body, prevent or correct a physical deformity or malfunction, or support a weak or deformed portion of the body. The term "prosthetic device" shall not include corrective eyeglasses or contact lenses and shall be limited to the classification of devices eligible for MO HealthNet and Medicare reimbursement;

(77) "Protective equipment", items for human wear and designed as protection of the wearer against injury or disease or as protection against damage or injury of other persons or property but not suitable for general use. "Protective equipment" is mutually exclusive of clothing, clothing accessories or equipment, and sport or recreational equipment;

(78) "Purchase", the acquisition of the ownership of or title to tangible personal property through a sale, as defined herein, for the purpose of storage, use, or consumption in this state;

(79) "Purchase price", applies to the measure subject to use tax and has the same meaning as "sales price";

556 **(80)** "Purchaser" ~~[means]~~ , a person ~~[who purchases tangible]~~ to whom a sale of
557 personal property **is made** or to whom ~~[are rendered services, receipts from which are taxable~~
558 ~~under sections 144.010 to 144.525]~~ a service is rendered;

559 ~~[(10)]~~ **(81)** "Qualified light aircraft purchaser", a purchaser of a light aircraft,
560 light aircraft kit, or light aircraft parts or components who is a nonresident of this state;
561 who will transport the light aircraft, light aircraft kit, or light aircraft parts or components
562 outside this state within ten days after the date of purchase; and who will register any light
563 aircraft so purchased in another state or country. A qualified light aircraft purchaser shall
564 not base the light aircraft, light aircraft kit, or light aircraft parts in this state, and a
565 qualified light aircraft purchaser shall not be a resident of the state unless such purchaser
566 has paid sales or use tax on such aircraft in another state;

567 **(82)** "Receive" or "receipt", taking possession of tangible personal property,
568 making first use of services, or taking possession or making first use of digital goods,
569 whichever comes first. "Receive" or "receipt" shall not include possession by a shipping
570 company on behalf of the purchaser;

571 **(83)** "Registered under the agreement", registration by a seller with the member
572 states under the central registration system provided in article IV of the agreement;

573 ~~[(11)]~~ **(84)** "Research or experimentation activities" are the development of an
574 experimental or pilot model, plant process, formula, invention or similar property, and the
575 improvement of existing property of such type. Research or experimentation activities do not
576 include activities such as ordinary testing or inspection of materials or products for quality
577 control, efficiency surveys, advertising promotions or research in connection with literary,
578 historical or similar projects;

579 ~~[(12)]~~ "Sale" or "sales" ~~includes installment and credit sales, and the exchange of~~
580 ~~properties as well as the sale thereof for money, every closed transaction constituting a sale, and~~
581 ~~means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means~~
582 ~~whatsoever, of tangible personal property for valuable consideration and the rendering,~~
583 ~~furnishing or selling for a valuable consideration any of the substances, things and services~~
584 ~~herein designated and defined as taxable under the terms of sections 144.010 to 144.525;~~

585 ~~—————[(13)]~~ **(85)** "Sale at retail" ~~[means any transfer made by any person engaged in business~~
586 ~~as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for~~
587 ~~use or consumption and not for resale in any form as tangible personal property, for a valuable~~
588 ~~consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed~~
589 ~~thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,~~
590 ~~optometrists and veterinarians and used in the practice of their professions shall be deemed to~~
591 ~~be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,~~

~~computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property]~~ or "retail sale", any sale, lease, or rental for any purpose other than for resale, sublease, or subrent. Purchases of tangible personal property made by duly licensed physicians, dentists, optometrists, and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale. Where necessary to conform to the context of ~~[sections 144.010 to 144.525]~~ chapter 144 and the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

(a) Sales of admission tickets, cash admissions, charges and fees to or in places of amusement, entertainment and recreation, games and athletic events, except amounts paid for any instructional class;

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of ~~[local and long distance]~~ telecommunications ~~[service to telecommunications subscribers]~~ services and ~~[to others through equipment of telecommunications subscribers for the transmission of messages and conversations,]~~ ancillary services and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public; and

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(86) "Sales price", see "gross receipts";

(87) "School art supply":

(a) An item commonly used by a student in a course of study for artwork. The term is mutually exclusive of the terms "school supply", "school instructional material", and "school computer supply"; and

(b) The following is an all-inclusive list:

a. Clay and glazes;

b. Paints: acrylic, tempera, and oil;

c. Paintbrushes for artwork;

- 628 d. Sketch and drawing pads; and
629 e. Watercolors;
- 630 (88) "School computer supply":
631 (a) An item commonly used by a student in a course of study in which a computer
632 is used. The term is mutually exclusive of the terms "school supply", "school art supply",
633 and "school instructional material"; and
634 (b) The following is an all-inclusive list:
635 a. Computer storage media, diskettes, and compact discs;
636 b. Hand-held electronic schedulers, except devices that are cellular phones;
637 c. Personal digital assistants, except devices that are cellular phones; and
638 d. Computer printers and printer supplies for computers, printer paper, and
639 printer ink;
- 640 (89) "School instructional material":
641 (a) Written material commonly used by a student in a course of study as a reference
642 and to learn the subject being taught. The term is mutually exclusive of the terms "school
643 supply", "school art supply", and "school computer supply"; and
644 (b) The following is an all-inclusive list:
645 a. Reference books;
646 b. Reference maps and globes;
647 c. Textbooks; and
648 d. Workbooks;
- 649 (90) "School supply":
650 (a) An item commonly used by a student in a course of study. The term is mutually
651 exclusive of the terms "school art supply", "school computer supply", and "school
652 instructional material"; and
653 (b) The following is an all-inclusive list:
654 a. Binders;
655 b. Blackboard chalk;
656 c. Book bags;
657 d. Calculators;
658 e. Cellophane tape;
659 f. Compasses;
660 g. Composition books;
661 h. Crayons;
662 i. Erasers;
663 j. Folders: expandable, pocket, plastic, and manila;

- 664 **k. Glue, paste, and paste sticks;**
665 **l. Highlighters;**
666 **m. Index cards;**
667 **n. Index card boxes;**
668 **o. Legal pads;**
669 **p. Lunch boxes;**
670 **q. Markers;**
671 **r. Notebooks;**
672 **s. Paper: loose leaf, notebook paper, copy paper, graph paper, tracing paper,**
673 **manila paper, colored paper, poster board, and construction paper;**
674 **t. Pencil boxes and other school supply boxes;**
675 **u. Pencil sharpeners;**
676 **v. Pencils;**
677 **w. Pens;**
678 **x. Protractors;**
679 **y. Rulers;**
680 **z. Scissors; and**
681 **aa. Writing tablets;**
682 **[(14)] (91) "Seller" [means] , a person [selling or furnishing tangible] making sales,**
683 **leases, or rentals of personal property or [rendering services, on the receipts from which a tax**
684 **is imposed pursuant to section 144.020] services;**
685 **(92) "Selling agent", every person acting as a representative of a principal, if such**
686 **principal is not registered with the director of revenue of this state for the collection of the**
687 **taxes imposed under this chapter, and who receives compensation by reason of the sale of**
688 **tangible personal property of the principal if such property is to be stored, used, or**
689 **consumed in this state;**
690 **(93) "Service address":**
691 **(a) The location of the telecommunications equipment to which a customer's call**
692 **is charged and from which the call originates or terminates, regardless of where the call**
693 **is billed or paid;**
694 **(b) If the location in paragraph (a) of this subdivision is not known, "service**
695 **address" means the origination point of the signal of the telecommunications services first**
696 **identified by either the seller's telecommunications system or by information received by**
697 **the seller from its service provider if the system used to transport such signals is not that**
698 **of the seller; and**

(c) If the location in paragraphs (a) and (b) of this subdivision is not known, the service address shall be the location of the customer's place of primary use;

(94) "Specified digital products", electronically transferred digital audio-visual works, digital audio works, and digital books;

(95) "Sport or recreational equipment", items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. "Sport or recreational equipment" is mutually exclusive of clothing, clothing accessories or equipment, and protective equipment;

(96) "State", any state of the United States, the District of Columbia, and the Commonwealth of Puerto Rico;

(97) "Storage", any keeping or retention in this state of tangible personal property purchased from a vendor, except property for sale or property that is temporarily kept or retained in this state for subsequent use outside this state;

(98) "Tangible personal property", personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses. "Tangible personal property" shall include electricity, water, gas, steam, and prewritten computer software. "Tangible personal property" shall not include specified digital products;

~~[(15) The noun "tax"]~~ (99) "Tax" [means] , either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require; ~~[and]~~

(100) "Taxpayer", any person remitting the tax or who should remit the tax levied by this chapter;

(101) "Telecommunications nonrecurring charges", an amount billed for the installation, connection, change, or initiation of telecommunications service received by the customer;

~~[(16)] (102) "Telecommunications service"; for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer's bill or on records of the seller maintained in the ordinary course of business:~~

~~—— (a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;~~

~~—— (b) Answering services and one-way paging services;~~

~~735 (c) Private mobile radio services which are not two-way commercial mobile radio~~
~~736 services such as wireless telephone, personal communications services or enhanced specialized~~
~~737 mobile radio services as defined pursuant to federal law; or~~

~~738 (d) Cable or satellite television or music services; and~~

~~739 (16) "Product which is intended to be sold ultimately for final use or consumption"~~
~~740 means tangible personal property, or any service that is subject to state or local sales or use taxes,~~
~~741 or any tax that is substantially equivalent thereto, in this state or any other state.] :~~

742 (a) The electronic transmission, conveyance, or routing of voice, data, audio, video,
743 or any other information or signals to a point or between or among points;

744 (b) "Telecommunications service" shall include such transmission, conveyance, or
745 routing in which computer processing applications are used to act on the form, code, or
746 protocol of the content for purposes of transmission, conveyance, or routing without regard
747 to whether such service is referred to as voice over internet protocol services or is classified
748 by the Federal Communications Commission as enhanced or value added;

749 (c) "Telecommunications service" shall include air-to-ground radiotelephone
750 service, mobile telecommunications service, post-paid calling service, prepaid calling
751 service, prepaid wireless calling service, and private communication service; and

752 (d) "Telecommunications service" shall not include:

753 a. Data processing and information services that allow data to be generated,
754 acquired, stored, processed, or retrieved and delivered by an electronic transmission to a
755 purchaser if such purchaser's primary purpose for the underlying transaction is the
756 processed data or information;

757 b. Installation or maintenance of wiring or equipment on a customer's premises;

758 c. Tangible personal property;

759 d. Advertising including, but not limited to, directory advertising;

760 e. Billing and collection services provided to third parties;

761 f. Internet access service;

762 g. Radio and television audio and video programming services, regardless of the
763 medium, including the furnishing of transmission, conveyance, and routing of such services
764 by the programming service provider. Radio and television audio and video programming
765 services shall include, but not be limited to, cable service, as defined in 47 U.S.C. Section
766 522(6), and audio and video programming services delivered by commercial mobile radio
767 service providers, as defined in 47 CFR 20.3;

768 h. Ancillary services; or

769 i. Digital products delivered electronically including, but not limited to, software,
770 music, video, reading materials, or ringtones;

771 (103) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or any other item that
772 contains tobacco;

773 (104) "Transportation equipment", any of the following:

774 (a) Locomotives and railcars that are utilized for the carriage of persons or
775 property in interstate commerce;

776 (b) Trucks and truck-tractors with a gross vehicle weight rating (GVWR) of ten
777 thousand one pounds or greater, trailers, semitrailers, or passenger buses that are:

778 a. Registered through the International Registration Plan; and

779 b. Operated under authority of a carrier authorized and certificated by the United
780 States Department of Transportation or another federal authority to engage in the carriage
781 of persons or property in interstate commerce;

782 (c) Aircraft that are operated by air carriers authorized and certificated by the
783 United States Department of Transportation or another federal or a foreign authority to
784 engage in the carriage of persons or property in interstate or foreign commerce; or

785 (d) Containers designed for use on and component parts attached or secured on the
786 items set forth in paragraphs (a) to (c) of this subdivision;

787 (105) "Use", the exercise of any right or power over tangible personal property
788 incident to the ownership or control of that property, except that it does not include the
789 temporary storage of property in this state for subsequent use outside the state or the sale
790 of the property in the regular course of business;

791 (106) "Use-based exemption", an exemption based on a specified use of the product
792 by the purchaser;

793 (107) "Vendor", every person engaged in making sales of tangible personal
794 property by mail order, by advertising, by agent, or by peddling, soliciting, or taking
795 orders for sales of tangible personal property for storage, use, or consumption in this state;
796 all salespersons, solicitors, hawkers, representatives, consignees, peddlers, or canvassers,
797 as agents of the dealers, distributors, consignors, supervisors, principals, or employers
798 under whom they operate or from whom they obtain the tangible personal property sold
799 by them; every person who maintains a place of business in this state, maintains a stock of
800 goods in this state, or engages in business activities within this state; and every person who
801 engages in this state in the business of acting as a selling agent for persons not otherwise
802 vendors as defined in this subdivision. Distributors, consignors, supervisors, principals,
803 and employers shall be regarded as vendors, irrespective of whether they are making sales
804 on their own or on behalf of the dealers, and such distributors, consignors, supervisors,
805 principals, employers, and dealers shall be regarded as vendors for the purposes of sections
806 144.600 to 144.745.

807 ~~[2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other~~
808 ~~provisions of law pertaining to sales or use taxes which incorporate the provisions of sections~~
809 ~~144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning~~
810 ~~given it in section 700.010.~~

811 ~~_____ 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".]~~

144.011. 1. For purposes of ~~[sections 144.010 to 144.525 and 144.600 to 144.748]~~
2 **chapter 144**, and the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall
3 not be construed to include any of the following:

4 (1) The transfer by one corporation of substantially all of its tangible personal property
5 to another corporation pursuant to a merger or consolidation effected under the laws of the state
6 of Missouri or any other jurisdiction;

7 (2) The transfer of tangible personal property incident to the liquidation or cessation of
8 a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except
9 to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;

10 (3) The transfer of tangible personal property to a corporation solely in exchange for its
11 stock or securities;

12 (4) The transfer of tangible personal property to a corporation by a shareholder as a
13 contribution to the capital of the transferee corporation;

14 (5) The transfer of tangible personal property to a partnership solely in exchange for a
15 partnership interest therein;

16 (6) The transfer of tangible personal property by a partner as a contribution to the capital
17 of the transferee partnership;

18 (7) The transfer of tangible personal property by a corporation to one or more of its
19 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation
20 of the corporation or distribution in redemption of the shareholder's interest therein;

21 (8) The transfer of tangible personal property by a partnership to one or more of its
22 partners as a current distribution, return of capital or distribution in the partial or complete
23 liquidation of the partnership or of the partner's interest therein;

24 (9) The transfer of reusable containers used in connection with the sale of tangible
25 personal property contained therein for which a deposit is required and refunded on return;

26 (10) The purchase by persons operating eating or food service establishments, of items
27 of a nonreusable nature which are furnished to the customers of such establishments with or in
28 conjunction with the retail sales of their food or beverage. Such items shall include, but not be
29 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum
30 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks
31 and toothpicks;

32 (11) The purchase by persons operating hotels, motels or other transient accommodation
33 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'
34 rooms of such establishments and such items are included in the charge made for such
35 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and
36 other toiletries and food or confectionery items offered to the guests without charge;

37 (12) The transfer of a manufactured home other than:

38 (a) A transfer which involves the delivery of the document known as the "Manufacturer's
39 Statement of Origin" to a person other than a manufactured home dealer, as defined in section
40 700.010, for purposes of allowing such person to obtain a title to the manufactured home from
41 the department of revenue of this state or the appropriate agency or officer of any other state;

42 (b) A transfer which involves the delivery of a "Reposessed Title" to a resident of this
43 state if the tax imposed by ~~[sections 144.010 to 144.525]~~ **chapter 144** was not paid on the
44 transfer of the manufactured home described in paragraph (a) of this subdivision;

45 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by
46 ~~[sections 144.010 to 144.525]~~ **chapter 144** was not paid on any transfer of the same
47 manufactured home which occurred before December 31, 1985; or

48 (13) Charges for initiation fees or dues to:

49 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations
50 operating under the lodge system a substantial part of the activities of which are devoted to
51 religious, charitable, scientific, literary, educational or fraternal purposes;

52 (b) Posts or organizations of past or present members of the Armed Forces of the United
53 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization
54 substantially all of the members of which are past or present members of the Armed Forces of
55 the United States or who are cadets, spouses, widows, or widowers of past or present members
56 of the Armed Forces of the United States, no part of the net earnings of which inures to the
57 benefit of any private shareholder or individual; or

58 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal
59 Revenue Code of 1986, as amended.

60 2. The assumption of liabilities of the transferor by the transferee incident to any of the
61 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall
62 not disqualify the transfer from the exclusion described in this section, where such liability
63 assumption is related to the property transferred and where the assumption does not have as its
64 principal purpose the avoidance of Missouri sales or use tax.

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October
2 1, 1997, the tax levied and imposed ~~[pursuant to sections 144.010 to 144.525 and sections~~
3 ~~144.600 to 144.746]~~ **under chapter 144** on all retail sales of food, **food sold through vending**

4 **machines, and food ingredients** shall be at the rate of one percent. The revenue derived from
5 the one percent rate ~~[pursuant to]~~ **under** this section shall be deposited by the state treasurer in
6 the school district trust fund and shall be distributed as provided ~~[in]~~ **under** section 144.701.

7 2. ~~[For the purposes of this section, the term "food" shall include only those products and~~
8 ~~types of food for which food stamps may be redeemed pursuant to the provisions of the Federal~~
9 ~~Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it~~
10 ~~may be amended hereafter, and shall include food dispensed by or through vending machines.~~
11 ~~For the purpose of this section,]~~ Except for **food sold through** vending ~~[machine sales, the term~~
12 ~~"food"]~~ **machines, subsection 1 of this section** shall not ~~[include]~~ **apply to** food or drink sold
13 by any establishment where the gross receipts derived from the sale of food prepared by such
14 establishment for immediate consumption on or off the premises of the establishment constitutes
15 more than eighty percent of the total gross receipts of that establishment, regardless of whether
16 such prepared food is consumed on the premises of that establishment, including, but not limited
17 to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the
3 highways or waters of this state which are required to be titled under the laws of the state of
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the
5 privilege of engaging in the business of selling tangible personal property or rendering taxable
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, excluding motor
8 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to
9 be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
10 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
11 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid
12 or charged, including the fair market value of the property exchanged at the time and place of
13 the exchange, except as otherwise provided in section 144.025;

14 (2) A tax equivalent to four percent of the amount paid for admission and seating
15 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,
16 games and athletic events, except amounts paid for any instructional class;

17 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
18 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
19 industrial consumers;

20 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
21 and long distance telecommunications service to telecommunications subscribers and to others
22 through equipment of telecommunications subscribers for the transmission of messages and

23 conversations, **upon ancillary services**, and upon the sale, rental, or leasing of all equipment or
24 services pertaining or incidental thereto; except that, the payment made by telecommunications
25 subscribers or others, ~~[pursuant to]~~ **under** section 144.060, and any amounts paid for access to
26 the internet or interactive computer services shall not be considered as amounts paid for
27 telecommunications services;

28 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of
29 services for transmission of messages of telegraph companies;

30 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,
31 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,
32 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are
33 regularly served to the public. The tax imposed under this subdivision shall not apply to any
34 automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is
35 reported as employee tip income and the restaurant withholds income tax under section 143.191
36 on such gratuity;

37 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets
38 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
39 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
40 department of economic development of Missouri, engaged in the transportation of persons for
41 hire;

42 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
43 tangible personal property, provided that if the lessor or renter of any tangible personal property
44 had previously purchased the property under the conditions of sale at retail or leased or rented
45 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,
46 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or
47 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,
48 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid
49 as provided in this section and section 144.070. In no event shall the rental or lease of boats and
50 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
51 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,
52 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or
53 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such
54 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales
55 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax
56 upon the lease or rental thereof;

57 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070,
58 of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for

59 use on the highways or waters of this state which are required to be registered under the laws of
60 the state of Missouri. This tax is imposed on the person titling such property, and shall be paid
61 according to the procedures in section 144.440.

62 2. All tickets sold which are sold under the provisions of [~~sections 144.010 to 144.525~~]
63 **this chapter** which are subject to the sales tax shall have printed, stamped or otherwise endorsed
64 thereon, the words "This ticket is subject to a sales tax."

144.021. 1. The purpose and intent of sections 144.010 to 144.510 is to impose a tax
2 upon the privilege of engaging in the business, in this state, of selling tangible personal property
3 and those services listed in section 144.020 and for the privilege of titling new and used motor
4 vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or
5 waters of this state which are required to be registered under the laws of the state of Missouri.
6 Except as otherwise provided, the primary tax burden is placed upon the seller making the
7 taxable sales of property or service and is levied at the rate provided for in section 144.020.
8 Excluding subdivision (9) of subsection 1 of section 144.020 and sections 144.070, 144.440 and
9 144.450, the extent to which a seller is required to collect the tax from the purchaser of the
10 taxable property or service is governed by section 144.285 and in no way affects sections
11 144.080 and 144.100, which require all sellers to report to the director of revenue their "gross
12 receipts", defined herein to mean the aggregate amount of the sales price of all sales at retail, and
13 remit tax at four percent of their gross receipts.

14 2. If any item of tangible personal property or service determined to be taxable under the
15 sales tax law or the compensating use tax law is modified by a decision or order of:

- 16 (1) The director of revenue;
17 (2) The administrative hearing commission; or
18 (3) A court of competent jurisdiction;

19

20 which changes which items of tangible personal property or services are taxable, and a
21 reasonable person would not have expected the decision or order based solely on prior law or
22 regulation, all affected sellers shall be notified by the department of revenue before such
23 modification shall take effect for such sellers. Failure of the department of revenue to notify a
24 seller shall relieve such seller of liability for taxes that would be due under the modification until
25 the seller is notified. The waiver of liability for taxes under this subsection shall only apply to
26 sellers actively selling the type of tangible personal property or service affected by the decision
27 on the date the decision or order is made or handed down and shall not apply to any seller that
28 has previously remitted tax on the tangible personal property or taxable services subject to the
29 decision or order or to any seller that had prior notice that the seller must collect and remit the
30 tax.

31 3. The notification required by subsection 2 of this section shall be delivered by United
32 States mail, electronic mail, or other secure electronic means of direct communications. The
33 department of revenue shall update its website with information regarding modifications in sales
34 tax law but such updates shall not constitute a notification required by subsection 2 of this
35 section.

36 **4. Notwithstanding any other provision of law, any seller, as defined in section**
37 **144.010, selling tangible personal property or services herein designated and defined as**
38 **taxable under the terms of sections 144.010 to 144.560 for delivery into this state, who does**
39 **not have a physical presence in this state, is subject to sections 144.010 to 144.560, shall**
40 **remit the sales tax, and shall follow all applicable procedures and requirements of law as**
41 **if the seller had a physical presence in this state, provided the seller meets either of the**
42 **following criteria in the previous or current calendar year:**

43 **(1) The seller's gross revenue from delivery of tangible personal property into this**
44 **state in the previous or current calendar year exceeds one hundred thousand dollars; or**

45 **(2) The seller sold tangible personal property into this state in two hundred or more**
46 **separate transactions in the previous or current calendar year.**

47

48 **No obligation to collect and remit sales tax required by this subsection shall be applied**
49 **before January 1, 2020.**

144.022. 1. In the case of a bundled transaction that includes any
2 **telecommunications service, ancillary service, internet access, or audio or video**
3 **programming service:**

4 **(1) If the price is attributable to products that are taxable and products that are**
5 **nontaxable, the portion of the price attributable to the nontaxable products may be subject**
6 **to tax unless the provider can identify, by reasonable and verifiable standards, such**
7 **portion from its books and records that are kept in the regular course of business for other**
8 **purposes including, but not limited to, non-tax purposes; and**

9 **(2) If the price is attributable to products that are subject to tax at different tax**
10 **rates, the total price shall be treated as attributable to the products subject to tax at the**
11 **highest tax rate unless the provider can identify, by reasonable and verifiable standards,**
12 **the portion of the price attributable to the products subject to tax at the lower rate from**
13 **its books and records that are kept in the regular course of business for other purposes**
14 **including, but not limited to, nontax purposes.**

15 **2. In the case of a transaction that includes an optional computer software**
16 **maintenance contract for prewritten computer software, the following provisions apply:**

17 (1) If an optional computer software maintenance contract only obligates the
18 vendor to provide upgrades and updates, it shall be characterized as a sale of prewritten
19 computer software;

20 (2) If an optional computer software maintenance contract only obligates the
21 vendor to provide support services, it shall be characterized as a sale of services and not
22 a sale of tangible personal property; and

23 (3) If an optional computer software maintenance contract is a bundled transaction
24 in which both taxable and nontaxable or exempt products are not separately itemized on
25 the invoice or similar billing document, the purchase price under the contract shall be
26 taxable.

27 3. In the case of a bundled transaction that includes the retail sale of two or more
28 products not listed in subsections 1 or 2 of this section, if the price is attributable to
29 products that are taxable and products that are nontaxable, the bundled transaction is
30 subject to tax and shall be taxable.

31 4. The provisions of this subsection shall apply unless otherwise provided by federal
32 law.

 144.030. 1. There is hereby specifically exempted from the provisions of ~~[sections~~
2 ~~144.010 to 144.525]~~ **this chapter** and from the computation of the tax levied, assessed or
3 payable ~~[pursuant to sections 144.010 to 144.525]~~ **under this chapter** such retail sales as may
4 be made in commerce between this state and any other state of the United States, or between this
5 state and any foreign country, and any retail sale which ~~[the state of Missouri]~~ **this state** is
6 prohibited from taxing ~~[pursuant to]~~ **under** the Constitution or laws of the United States of
7 America, and such retail sales of tangible personal property which the general assembly of the
8 state of Missouri is prohibited from taxing or further taxing ~~[by]~~ **under** the constitution of this
9 state.

10 2. There are also specifically exempted from the provisions of the local sales tax law as
11 defined in section 32.085, section 238.235, and ~~[sections 144.010 to 144.525 and 144.600 to~~
12 ~~144.761]~~ **chapter 144** and from the computation of the tax levied, assessed or payable ~~[pursuant~~
13 ~~to]~~ **under** the local sales tax law as defined in section 32.085, section 238.235, and ~~[sections~~
14 ~~144.010 to 144.525 and 144.600 to 144.745]~~ **chapter 144**:

15 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
16 such excise tax is refunded ~~[pursuant to]~~ **under** section 142.824; or upon the sale at retail of fuel
17 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
18 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into
19 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
20 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will

21 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
22 retail; economic poisons registered ~~[pursuant to the provisions of]~~ **under sections 281.220 to**
23 **281.310**, the Missouri pesticide registration ~~[law, sections 281.220 to 281.310,]~~ **act**, which are
24 to be used in connection with the growth or production of crops, fruit trees or orchards applied
25 before, during, or after planting, the crop of which when harvested will be sold at retail or will
26 be converted into foodstuffs which are to be sold ultimately in processed form at retail;

27 (2) Materials, manufactured goods, machinery and parts which when used in
28 manufacturing, processing, compounding, mining, producing or fabricating become a component
29 part or ingredient of the new personal property resulting from such manufacturing, processing,
30 compounding, mining, producing or fabricating and which new personal property is intended to
31 be sold ultimately for final use or consumption; and materials, including without limitation,
32 gases and manufactured goods, including without limitation slagging materials and firebrick,
33 which are ultimately consumed in the manufacturing process by blending, reacting or interacting
34 with or by becoming, in whole or in part, component parts or ingredients of steel products
35 intended to be sold ultimately for final use or consumption;

36 (3) Materials, replacement parts and equipment purchased for use directly upon, and for
37 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock
38 or aircraft engaged as common carriers of persons or property;

39 (4) **Motor vehicles registered in excess of fifty-four thousand pounds, and the**
40 **trailers pulled by such motor vehicles, that are actually used in the normal course of**
41 **business to haul property on the public highways of the state and that are capable of**
42 **hauling loads commensurate with the motor vehicle's registered weight; and the materials,**
43 **replacement parts, and equipment purchased for use directly upon, and for the repair and**
44 **maintenance or manufacture of such vehicles. For purposes of this subdivision, "motor**
45 **vehicle" and "public highway" shall have the same meanings as defined under section**
46 **390.020;**

47 ~~[(4)]~~ (5) Replacement machinery, equipment, and parts and the materials and supplies
48 solely required for the installation or construction of such replacement machinery, equipment,
49 and parts, used directly in manufacturing, mining, fabricating or producing a product which is
50 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
51 the materials and supplies required solely for the operation, installation or construction of such
52 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
53 material recovery processing plants in this state. For the purposes of this subdivision, a "material
54 recovery processing plant" means a facility that has as its primary purpose the recovery of
55 materials into a usable product or a different form which is used in producing a new product and
56 shall include a facility or equipment which are used exclusively for the collection of recovered

57 materials for delivery to a material recovery processing plant but shall not include motor vehicles
58 used on highways. For purposes of this section, the terms "motor vehicle" and "highway" shall
59 have the same meaning ~~[pursuant to]~~ **as under** section 301.010. ~~[For the purposes of this~~
60 ~~subdivision, subdivision (6) of this subsection, and section 144.054, as well as the definition in~~
61 ~~subdivision (9) of subsection 1 of section 144.010, the term "product" includes~~
62 ~~telecommunications services and the term "manufacturing" shall include the production, or~~
63 ~~production and transmission, of telecommunications services. The preceding sentence does not~~
64 ~~make a substantive change in the law and is intended to clarify that the term "manufacturing" has~~
65 ~~included and continues to include the production and transmission of "telecommunications~~
66 ~~services", as enacted in this subdivision and subdivision (6) of this subsection, as well as the~~
67 ~~definition in subdivision (9) of subsection 1 of section 144.010. The preceding two sentences~~
68 ~~reaffirm legislative intent consistent with the interpretation of this subdivision and subdivision~~
69 ~~(6) of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo.~~
70 ~~banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc~~
71 ~~2005), and accordingly abrogates the Missouri supreme court's interpretation of those exemptions~~
72 ~~in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent~~
73 ~~inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d~~
74 ~~763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226~~
75 ~~(Mo. banc 2005). The construction and application of this subdivision as expressed by the~~
76 ~~Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc~~
77 ~~2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and~~
78 ~~*Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby~~
79 ~~affirmed.]~~ Material recovery is not the reuse of materials within a manufacturing process or the
80 use of a product previously recovered. The material recovery processing plant shall qualify
81 under the provisions of this section regardless of ownership of the material being recovered;

82 ~~[(5)]~~ **(6)** Machinery and equipment, and parts and the materials and supplies solely
83 required for the installation or construction of such machinery and equipment, purchased and
84 used to establish new or to expand existing manufacturing, mining or fabricating plants in the
85 state if such machinery and equipment is used directly in manufacturing, mining or fabricating
86 a product which is intended to be sold ultimately for final use or consumption~~]. The construction~~
87 ~~and application of this subdivision as expressed by the Missouri supreme court in *DST Systems,*~~
88 ~~*Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v.*~~
89 ~~*Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v.*~~
90 ~~*Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed];~~

91 ~~[(6)]~~ (7) Tangible personal property which is used exclusively in the manufacturing,
92 processing, modification or assembling of products sold to the United States government or to
93 any agency of the United States government;

94 ~~[(7)]~~ (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

95 ~~[(8)]~~ (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates
96 and other machinery, equipment, replacement parts and supplies used in producing newspapers
97 published for dissemination of news to the general public;

98 ~~[(9)]~~ (10) The rentals of films, records or any type of sound or picture transcriptions for
99 public commercial display;

100 ~~[(10)]~~ (11) Pumping machinery and equipment used to propel products delivered by
101 pipelines engaged as common carriers;

102 ~~[(11)]~~ (12) Railroad rolling stock for use in transporting persons or property in interstate
103 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
104 more or trailers used by common carriers, as defined in section 390.020, in the transportation of
105 persons or property;

106 ~~[(12)]~~ (13) Electrical energy used in the actual primary manufacture, processing,
107 compounding, mining or producing of a product, or electrical energy used in the actual secondary
108 processing or fabricating of the product, or a "material recovery processing plant" as defined in
109 subdivision ~~[(4)]~~ (5) of this subsection, in facilities owned or leased by the taxpayer, if the total
110 cost of electrical energy so used exceeds ten percent of the total cost of production, either
111 primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials
112 used in such processing contain at least twenty-five percent recovered materials as defined in
113 section 260.200. There shall be a rebuttable presumption that the raw materials used in the
114 primary manufacture of automobiles contain at least twenty-five percent recovered materials.
115 For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts
116 performed upon materials to transform and reduce them to a different state or thing, including
117 treatment necessary to maintain or preserve such processing by the producer at the production
118 facility;

119 ~~[(13)]~~ (14) Anodes which are used or consumed in manufacturing, processing,
120 compounding, mining, producing or fabricating and which have a useful life of less than one
121 year;

122 ~~[(14)]~~ (15) Machinery, equipment, appliances and devices purchased or leased and used
123 solely for the purpose of preventing, abating or monitoring air pollution, and materials and
124 supplies solely required for the installation, construction or reconstruction of such machinery,
125 equipment, appliances and devices;

126 ~~[(15)]~~ **(16)** Machinery, equipment, appliances and devices purchased or leased and used
127 solely for the purpose of preventing, abating or monitoring water pollution, and materials and
128 supplies solely required for the installation, construction or reconstruction of such machinery,
129 equipment, appliances and devices;

130 ~~[(16)]~~ **(17)** Tangible personal property purchased by a rural water district;

131 ~~[(17)]~~ **(18)** All amounts paid or charged for admission or participation or other fees paid
132 by or other charges to individuals in or for any place of amusement, entertainment or recreation,
133 games or athletic events, including museums, fairs, zoos and planetariums, owned or operated
134 by a municipality or other political subdivision where all the proceeds derived therefrom benefit
135 the municipality or other political subdivision and do not inure to any private person, firm, or
136 corporation, provided, however, that a municipality or other political subdivision may enter into
137 revenue-sharing agreements with private persons, firms, or corporations providing goods or
138 services, including management services, in or for the place of amusement, entertainment or
139 recreation, games or athletic events, and provided further that nothing in this subdivision shall
140 exempt from tax any amounts retained by any private person, firm, or corporation under such
141 revenue-sharing agreement;

142 ~~[(18)]~~ **(19)** All sales of ~~[insulin, and all sales, rentals, repairs, and parts of durable~~
143 ~~medical equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980,~~
144 ~~by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965,~~
145 ~~including the items specified in Section 1862(a)(12) of that act, and also specifically including~~
146 ~~hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by~~
147 ~~a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer~~
148 ~~those items, including samples and materials used to manufacture samples which may be~~
149 ~~dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical~~
150 ~~oxygen, home respiratory equipment and accessories including parts, and hospital beds and~~
151 ~~accessories and ambulatory aids including parts, and all sales or rental of manual and powered~~
152 ~~wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille equipment and,~~
153 ~~if purchased or rented by or on behalf of a person with one or more physical or mental~~
154 ~~disabilities to enable them to function more independently, all sales or rental of scooters~~
155 ~~including parts, and reading machines, electronic print enlargers and magnifiers, electronic~~
156 ~~alternative and augmentative communication devices, and items used solely to modify motor~~
157 ~~vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of]~~
158 ~~over-the-counter [or nonprescription] drugs to individuals with disabilities, and all sales of~~
159 **prescription drugs, durable medical equipment, prosthetic devices, mobility-enhancing**
160 **equipment, kidney dialysis equipment and enteral feeding systems,** and drugs required by
161 the Food and Drug Administration to meet the over-the-counter drug product labeling

162 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner
163 licensed to prescribe;

164 ~~[(19)]~~ **(20)** All sales made by or to religious and charitable organizations and institutions
165 in their religious, charitable or educational functions and activities and all sales made by or to
166 all elementary and secondary schools operated at public expense in their educational functions
167 and activities;

168 ~~[(20)]~~ **(21)** All sales of aircraft to common carriers for storage or for use in interstate
169 commerce and all sales made by or to not-for-profit civic, social, service or fraternal
170 organizations, including fraternal organizations which have been declared tax-exempt
171 organizations ~~[pursuant to]~~ **under** Section 501(c)(8) or (10) of the 1986 Internal Revenue Code,
172 as amended, in their civic or charitable functions and activities and all sales made to
173 eleemosynary and penal institutions and industries of the state, and all sales made to any private
174 not-for-profit institution of higher education not otherwise excluded ~~[pursuant to]~~ **under**
175 subdivision ~~[(19)]~~ **(20)** of this subsection or any institution of higher education supported by
176 public funds, and all sales made to a state relief agency in the exercise of relief functions and
177 activities;

178 ~~[(21)]~~ **(22)** All ticket sales made by benevolent, scientific and educational associations
179 which are formed to foster, encourage, and promote progress and improvement in the science of
180 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
181 organizations if such organizations are exempt from federal tax ~~[pursuant to the provisions of]~~
182 **under** the Internal Revenue Code and all admission charges and entry fees to the Missouri state
183 fair or any fair conducted by a county agricultural and mechanical society organized and operated
184 ~~[pursuant to]~~ **under** sections 262.290 to 262.530;

185 ~~[(22)]~~ **(23)** All sales made to any private not-for-profit elementary or secondary school,
186 all sales of feed additives, medications or vaccines administered to livestock or poultry in the
187 production of food or fiber, all sales of pesticides used in the production of crops, livestock or
188 poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for
189 food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for
190 drying agricultural crops, natural gas used in the primary manufacture or processing of fuel
191 ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible
192 new generation cooperative or an eligible new generation processing entity as defined in section
193 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and
194 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed
195 additives" means tangible personal property which, when mixed with feed for livestock or
196 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term
197 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted

198 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark
199 the application of pesticides and herbicides for the production of crops, livestock or poultry. As
200 used in this subdivision, the term "farm machinery and equipment" means new or used farm
201 tractors and such other new or used farm machinery and equipment and repair or replacement
202 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary
203 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,
204 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,
205 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and
206 one-half of each purchaser's purchase of diesel fuel therefor which is:

- 207 (a) Used exclusively for agricultural purposes;
208 (b) Used on land owned or leased for the purpose of producing farm products; and
209 (c) Used directly in producing farm products to be sold ultimately in processed form or
210 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
211 ultimately in processed form at retail;

212 ~~[(23)]~~ **(24)** Except as otherwise provided in section 144.032, all sales of metered water
213 service, electricity, ~~[electrical current, natural, artificial or propane gas, wood, coal or home~~
214 ~~heating oil]~~ **pipd natural or artificial gas, or other fuels delivered by the seller** for domestic
215 use ~~[and in any city not within a county, all sales of metered or unmetered water service for~~
216 ~~domestic use]~~:

217 (a) "Domestic use" means that portion of metered water service, electricity, ~~[electrical~~
218 ~~current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not~~
219 ~~within a county, metered or unmetered water service, which]~~ **pipd natural or artificial gas,**
220 **or other fuels delivered by the seller that** an individual occupant of a residential premises uses
221 for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or
222 master meter for residential apartments or condominiums, including service for common areas
223 and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish
224 and maintain a system whereby individual purchases are determined as exempt or nonexempt;

225 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
226 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
227 with and approved by the Missouri public service commission. Sales and purchases made
228 ~~[pursuant to]~~ **under** the rate classification "residential" and sales to and purchases made by or
229 on behalf of the occupants of residential apartments or condominiums through a single or master
230 meter, including service for common areas and facilities and vacant units, shall be considered
231 as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall
232 charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's

233 utility service rate classification and the provision of service thereunder shall be conclusive as
234 to whether or not the utility must charge sales tax;

235 (c) Each person making domestic use purchases of ~~[services or property and]~~ **metered**
236 **water service, electricity, piped natural or artificial gas, or other fuels delivered by the**
237 **seller** who uses any portion of the services or property so purchased for a nondomestic use shall,
238 by the fifteenth day of the fourth month following the year of purchase, and without assessment,
239 notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each
240 person making nondomestic purchases of ~~[services or property and]~~ **metered water service,**
241 **electricity, piped natural or artificial gas, or other fuels delivered by the seller** who uses any
242 portion of the ~~[services or property]~~ **electricity, piped natural or artificial gas, or other fuels**
243 **delivered by the seller** so purchased for domestic use, and each person making domestic
244 purchases on behalf of occupants of residential apartments or condominiums through a single
245 or master meter, including service for common areas and facilities and vacant units, under a
246 nonresidential utility service rate classification may, between the first day of the first month and
247 the fifteenth day of the fourth month following the year of purchase, apply for credit or refund
248 to the director of revenue and the director shall give credit or make refund for taxes paid on the
249 domestic use portion of the purchase. The person making such purchases on behalf of occupants
250 of residential apartments or condominiums shall have standing to apply to the director of revenue
251 for such credit or refund;

252 ~~[(24)]~~ **(25)** All sales of handicraft items made by the seller or the seller's spouse if the
253 seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from
254 such sales do not constitute a majority of the annual gross income of the seller;

255 ~~[(25)]~~ **(26)** Excise taxes, collected on sales at retail, imposed ~~[by]~~ **under 26 U.S.C.**
256 **Sections 4041, [4061,] 4071, 4081, [4091,] 4161, 4181, 4251, 4261, and 4271 [of Title 26,**
257 **United States Code].** The director of revenue shall promulgate rules ~~[pursuant to]~~ **under** chapter
258 536 to eliminate all state and local sales taxes on such excise taxes;

259 ~~[(26)]~~ **(27)** Sales of fuel consumed or used in the operation of ships, barges, or
260 waterborne vessels which are used primarily in or for the transportation of property or cargo, or
261 the conveyance of persons for hire, on navigable rivers bordering on or located in part in this
262 state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel
263 while it is afloat upon such river;

264 ~~[(27)]~~ **(28)** All sales made to an interstate compact agency created ~~[pursuant to]~~ **under**
265 **sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and**
266 **activities of such agency as provided [pursuant to] under the compact;**

267 ~~[(28)]~~ **(29)** Computers, computer software and computer security systems purchased for
268 use by architectural or engineering firms headquartered in this state. For the purposes of this

269 subdivision, "headquartered in this state" means the office for the administrative management
270 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

271 ~~[(29)]~~ **(30)** All livestock sales when either the seller is engaged in the growing, producing
272 or feeding of such livestock, or the seller is engaged in the business of buying and selling,
273 bartering or leasing of such livestock;

274 ~~[(30)]~~ **(31)** All sales of barges which are to be used primarily in the transportation of
275 property or cargo on interstate waterways;

276 ~~[(31)]~~ **(32)** Electrical energy or gas, whether natural, artificial or propane, water, or other
277 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
278 products or in any material recovery processing plant as defined in subdivision ~~[(4)]~~ **(5)** of this
279 subsection;

280 ~~[(32)]~~ **(33)** Notwithstanding other provisions of law to the contrary, all sales of pesticides
281 or herbicides used in the production of crops, aquaculture, livestock or poultry;

282 ~~[(33)]~~ **(34)** Tangible personal property and utilities purchased for use or consumption
283 directly or exclusively in the research and development of agricultural/biotechnology and plant
284 genomics products and prescription pharmaceuticals consumed by humans or animals;

285 ~~[(34)]~~ **(35)** All sales of grain bins for storage of grain for resale;

286 ~~[(35)]~~ **(36)** All sales of feed which are developed for and used in the feeding of pets
287 owned by a commercial breeder when such sales are made to a commercial breeder, as defined
288 in section 273.325, and licensed ~~[pursuant to]~~ **under** sections 273.325 to 273.357;

289 ~~[(36)]~~ **(37)** All purchases by a contractor on behalf of an entity located in another state,
290 provided that the entity is authorized to issue a certificate of exemption for purchases to a
291 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
292 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
293 sales and use taxes on purchases ~~[pursuant to]~~ **under** the laws of the state in which the entity is
294 located. Any contractor making purchases on behalf of such entity shall maintain a copy of the
295 entity's exemption certificate as evidence of the exemption. If the exemption certificate issued
296 by the exempt entity to the contractor is later determined by the director of revenue to be invalid
297 for any reason ~~[and the contractor has accepted the certificate in good faith]~~, neither the
298 contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty
299 due as the result of use of the invalid exemption certificate **unless the contractor fraudulently**
300 **accepted the certificate**. Materials shall be exempt from all state and local sales and use taxes
301 when purchased by a contractor for the purpose of fabricating tangible personal property which
302 is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities
303 for the following:

304 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
305 project exemption certificates in accordance with the provisions of section 144.062; or

306 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
307 an exemption certificate to contractors in accordance with the provisions of that state's law and
308 the applicable provisions of this section;

309 ~~[(37)]~~ **(38)** All sales or other transfers of tangible personal property to a lessor who leases
310 the property under a lease of one year or longer executed or in effect at the time of the sale or
311 other transfer to an interstate compact agency created ~~[pursuant to]~~ **under** sections 70.370 to
312 70.441 or sections 238.010 to 238.100;

313 ~~[(38)]~~ **(39)** Sales of tickets to any collegiate athletic championship event that is held in
314 a facility owned or operated by a governmental authority or commission, a quasi-governmental
315 agency, a state university or college or by the state or any political subdivision thereof, including
316 a municipality, and that is played on a neutral site and may reasonably be played at a site located
317 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that
318 is not located on the campus of a conference member institution participating in the event;

319 ~~[(39)]~~ **(40)** All purchases by a sports complex authority created under section 64.920, and
320 all sales of utilities by such authority at the authority's cost that are consumed in connection with
321 the operation of a sports complex leased to a professional sports team;

322 ~~[(40)]~~ **(41)** All materials, replacement parts, and equipment purchased for use directly
323 upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power
324 plants, and aircraft accessories;

325 ~~[(41)]~~ **(42)** Sales of sporting clays, wobble, skeet, and trap targets to any shooting range
326 or similar places of business for use in the normal course of business and money received by a
327 shooting range or similar places of business from patrons and held by a shooting range or similar
328 place of business for redistribution to patrons at the conclusion of a shooting event;

329 ~~[(42)]~~ **(43)** All sales of motor fuel, as defined in section 142.800, used in any watercraft,
330 as defined in section 306.010;

331 ~~[(43)]~~ **(44)** Any new or used aircraft sold or delivered in this state to a person who is not
332 a resident of this state or a corporation that is not incorporated in this state, and such aircraft is
333 not to be based in this state and shall not remain in this state more than ten business days
334 subsequent to the last to occur of:

335 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
336 corporation that is not incorporated in this state; or

337 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for
338 any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that

339 are completed contemporaneously with the transfer of title to the aircraft to a person who is not
340 a resident of this state or a corporation that is not incorporated in this state;

341 ~~[(44)]~~ **(45)** Motor vehicles registered in excess of fifty-four thousand pounds, and the
342 trailers pulled by such motor vehicles, that are actually used in the normal course of business to
343 haul property on the public highways of the state, and that are capable of hauling loads
344 commensurate with the motor vehicle's registered weight; and the materials, replacement parts,
345 and equipment purchased for use directly upon, and for the repair and maintenance or
346 manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public
347 highway" shall have the meaning as ascribed in section 390.020;

348 ~~[(45)]~~ **(46)** All internet access or the use of internet access regardless of whether the tax
349 is imposed on a provider of internet access or a buyer of internet access. For purposes of this
350 subdivision, the following terms shall mean:

351 (a) "Direct costs", costs incurred by a governmental authority solely because of an
352 internet service provider's use of the public right-of-way. The term shall not include costs that
353 the governmental authority would have incurred if the internet service provider did not make
354 such use of the public right-of-way. Direct costs shall be determined in a manner consistent with
355 generally accepted accounting principles;

356 (b) "Internet", computer and telecommunications facilities, including equipment and
357 operating software, that comprises the interconnected worldwide network that employ the
358 transmission control protocol or internet protocol, or any predecessor or successor protocols to
359 that protocol, to communicate information of all kinds by wire or radio;

360 (c) "Internet access", a service that enables users to connect to the internet to access
361 content, information, or other services without regard to whether the service is referred to as
362 telecommunications, communications, transmission, or similar services, and without regard to
363 whether a provider of the service is subject to regulation by the Federal Communications
364 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
365 subdivision, internet access also includes: the purchase, use, or sale of communications services,
366 including telecommunications services as defined in section 144.010, to the extent the
367 communications services are purchased, used, or sold to provide the service described in this
368 subdivision or to otherwise enable users to access content, information, or other services offered
369 over the internet; services that are incidental to the provision of a service described in this
370 subdivision, when furnished to users as part of such service, including a home page, electronic
371 mail, and instant messaging, including voice-capable and video-capable electronic mail and
372 instant messaging, video clips, and personal electronic storage capacity; a home page electronic
373 mail and instant messaging, including voice-capable and video-capable electronic mail and
374 instant messaging, video clips, and personal electronic storage capacity that are provided

375 independently or that are not packed with internet access. As used in this subdivision, internet
376 access does not include voice, audio, and video programming or other products and services,
377 except services described in this paragraph or this subdivision, that use internet protocol or any
378 successor protocol and for which there is a charge, regardless of whether the charge is separately
379 stated or aggregated with the charge for services described in this paragraph or this subdivision;

380 (d) "Tax", any charge imposed by the state or a political subdivision of the state for the
381 purpose of generating revenues for governmental purposes and that is not a fee imposed for a
382 specific privilege, service, or benefit conferred, except as described as otherwise under this
383 subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political
384 subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a
385 governmental entity. The term tax shall not include any franchise fee or similar fee imposed or
386 authorized under ~~[section 67.1830]~~ **sections 67.1830 to 67.1846** or **section 67.2689**; Section 622
387 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573;
388 or any other fee related to obligations of telecommunications carriers under the Communications
389 Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

390 a. The fee is not imposed for the purpose of recovering direct costs incurred by the
391 franchising or other governmental authority from providing the specific privilege, service, or
392 benefit conferred to the payer of the fee; or

393 b. The fee is imposed for the use of a public right-of-way based on a percentage of the
394 service revenue, and the fee exceeds the incremental direct costs incurred by the governmental
395 authority associated with the provision of that right-of-way to the provider of internet access
396 service.

397

398 Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or
399 services that were subject to tax on January 1, 2016;

400 **(47) All school instructional materials; and**

401 **(48) Usual and customary delivery charges that are stated separately from the sale**
402 **price.**

403 3. Any ruling, agreement, or contract, whether written or oral, express or implied,
404 between a person and this state's executive branch, or any other state agency or department,
405 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this
406 state despite the presence of a warehouse, distribution center, or fulfillment center in this state
407 that is owned or operated by the person or an affiliated person shall be null and void unless it is
408 specifically approved by a majority vote of each of the houses of the general assembly. For
409 purposes of this subsection, an "affiliated person" means any person that is a member of the same
410 controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of

411 1986, as amended, as the vendor or any other entity that, notwithstanding its form of
412 organization, bears the same ownership relationship to the vendor as a corporation that is a
413 member of the same controlled group of corporations as defined in Section 1563(a) of the
414 Internal Revenue Code, as amended.

144.032. The provisions of section 144.030 to the contrary notwithstanding, any city
2 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing
3 a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax
4 under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax
5 under the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of
6 ~~[metered water services,]~~ electricity, ~~[electrical current and natural, artificial or propane gas,~~
7 ~~wood, coal, or home heating oil]~~ **pipd natural or artificial gas, or other fuels delivered by**
8 **the seller** for domestic use only. Such tax shall be administered by the department of revenue
9 and assessed by the retailer in the same manner as any other city, county, or hospital district sales
10 tax. Domestic use shall be determined in the same manner as the determination of domestic use
11 for exemption of such sales from the state sales tax under the provisions of section 144.030.

144.049. 1. ~~[For purposes of this section, the following terms mean:~~

- 2 ~~—— (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn~~
3 ~~on or about the human body. The term shall include but not be limited to cloth and other~~
4 ~~material used to make school uniforms or other school clothing. Items normally sold in pairs~~
5 ~~shall not be separated to qualify for the exemption. The term shall not include watches,~~
6 ~~watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt~~
7 ~~buckles; and~~
8 ~~—— (2) "Personal computers", a laptop, desktop, or tower computer system which consists~~
9 ~~of a central processing unit, random access memory, a storage drive, a display monitor, and a~~
10 ~~keyboard and devices designed for use in conjunction with a personal computer, such as a disk~~
11 ~~drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem,~~
12 ~~motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user~~
13 ~~operating system, soundcard, or video card;~~
14 ~~—— (3) "School supplies", any item normally used by students in a standard classroom for~~
15 ~~educational purposes, including but not limited to textbooks, notebooks, paper, writing~~
16 ~~instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk,~~
17 ~~maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting~~
18 ~~equipment, portable or desktop telephones, copiers or other office equipment, furniture, or~~
19 ~~fixtures. School supplies shall also include computer software having a taxable value of three~~
20 ~~hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred~~
21 ~~fifty dollars or less.~~

22 ~~———2.]~~ In each year beginning on or after January 1, 2005, there is hereby specifically
23 exempted from state **and local** sales tax law all retail sales of any article of clothing having a
24 taxable value of one hundred dollars or less~~;~~ ; all retail sales of school supplies, **school art**
25 **supplies, and school instructional materials** ~~[not to exceed fifty dollars per purchase,]~~ ; all
26 **prewritten** computer software with a taxable value of three hundred fifty dollars or less~~;~~~~all~~
27 ~~graphing calculators having a taxable value of one hundred fifty dollars or less,]~~ ; and all retail
28 sales of ~~[personal]~~ computers ~~[or computer peripheral devices]~~ **and school computer supplies**
29 not to exceed one thousand five hundred dollars **per item**, during a three-day period beginning
30 at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following.
31 **Where a purchaser and seller are located in two different time zones, the time zone of the**
32 **seller's location shall determine the authorized exemption period.**

33 ~~[3. If the governing body of any political subdivision adopted an ordinance that applied~~
34 ~~to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax~~
35 ~~holiday to apply to such political subdivision's local sales tax, then, notwithstanding any~~
36 ~~provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such~~
37 ~~political subdivision's local sales tax. However, any such political subdivision may enact an~~
38 ~~ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political~~
39 ~~subdivision must notify the department of revenue not less than forty-five calendar days prior~~
40 ~~to the beginning date of the sales tax holiday occurring in that year of any ordinance or order~~
41 ~~rescinding an ordinance or order to opt out.~~

42 ~~———4.]~~ **2.** This section shall not apply to any sales which take place within the Missouri state
43 fairgrounds.

44 ~~[5.]~~ **3.** This section applies to sales of items bought for personal use only.

45 ~~[6. After the 2005 sales tax holiday, any political subdivision may, by adopting an~~
46 ~~ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local~~
47 ~~sales tax. After opting out, the political subdivision may rescind the ordinance or order. The~~
48 ~~political subdivision must notify the department of revenue not less than forty-five calendar days~~
49 ~~prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or~~
50 ~~order rescinding an ordinance or order to opt out.~~

51 ~~———7.]~~ **4.** This section may not apply to any retailer when less than two percent of the
52 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer ~~[shall]~~ **may**
53 offer a sales tax refund in lieu of the sales tax holiday.

54 **5. A sale of property which is eligible for an exemption under subsection 1 of this**
55 **section but is purchased under a layaway sale shall only qualify for an exemption if:**

56 **(1) Final payment on a layaway order is made by, and the property is given to, the**
57 **purchaser during the exemption period; or**

58 (2) The purchaser selects the property and the seller accepts the order for the
59 property during the exemption period, for immediate delivery upon full payment, even if
60 delivery is made after the exemption period.

61 6. The exemption of a bundled transaction shall be calculated as provided by law
62 for all other bundled transactions.

63 7. (1) For any discount offered by a seller that is a reduction of the sales price of
64 the product, the discounted sales price shall determine whether the sales price falls below
65 the price threshold provided in subsection 1 of this section. A coupon that reduces the sales
66 price shall be treated as a discount only if the seller is not reimbursed for the coupon
67 amount by a third party.

68 (2) If a discount applies to the total amount paid by a purchaser rather than to the
69 sales price of a particular product and the purchaser has purchased both exempt property
70 and taxable property, the seller shall allocate the discount based on the total sales prices
71 of the taxable property compared to the total sales prices of all property sold in the same
72 transaction.

73 8. Items that are normally sold as a single unit shall continue to be sold in that
74 manner and shall not be priced separately and sold as individual items.

75 9. Items that are purchased during an exemption period but that are not delivered
76 to the purchaser until after the exemption period due to the item not being in stock shall
77 qualify for an exemption. The provisions of this subsection shall not apply to an item that
78 was delivered during an exemption period but was purchased prior to or after the
79 exemption period.

80 10. (1) If a purchaser purchases an item of eligible property during an exemption
81 period but later exchanges the item for a similar eligible item after the exemption period,
82 no additional tax shall be due on the new item.

83 (2) If a purchaser purchases an item of eligible property during an exemption
84 period but later returns the item after the exemption period and receives credit on the
85 purchase of a different nonexempt item, the appropriate sales tax shall be due on the sale
86 of the newly purchased item.

87 (3) If a purchaser purchases an item of eligible property before an exemption
88 period but during the exemption period returns the item and receives credit on the
89 purchase of a different item of eligible property, no sales tax shall be due on the sale of the
90 new item if the new item is purchased during the exemption period.

91 (4) For a sixty-day period immediately following the end of the exemption period,
92 if a purchaser returns an exempt item, no credit for or refund of sales tax shall be given

93 unless the purchaser provides a receipt or invoice that shows tax was paid or the seller has
94 sufficient documentation to show that tax was paid on the item being returned.

95 11. For items that require delivery, an item shall be considered exempt if:

96 (1) The item is both delivered to and paid for by the purchaser during the
97 exemption period; or

98 (2) The purchaser orders and pays for the item and the seller accepts the order
99 during the exemption period for immediate shipment, even if delivery is made after the
100 exemption period. For the purposes of this subdivision, a seller shall be considered to have
101 accepted an order when the seller has taken action to fill the order for immediate shipment.
102 Actions to fill an order shall include placement of an "in date" stamp on a mail order or
103 the assignment of an "order number" to a telephone order. An order shall be considered
104 for immediate shipment when the purchaser does not request delayed shipment. An order
105 shall be considered for immediate shipment notwithstanding a shipment that may be
106 delayed because of a backlog of orders or because an item is currently unavailable or on
107 back order.

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts performed upon materials
3 to transform or reduce them to a different state or thing, including treatment necessary to
4 maintain or preserve such processing by the producer at the production facility;

5 (2) "Producing" includes, but is not limited to, the production of, including the
6 production and transmission of, telecommunication services;

7 (3) "Product" includes, but is not limited to, telecommunications services;

8 (4) "Recovered materials", those materials which have been diverted or removed from
9 the solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent
10 separation and processing.

11 2. In addition to all other exemptions granted under this chapter, there is hereby
12 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~
13 ~~144.761, and from the computation of the tax levied, assessed, or payable under sections 144.010~~
14 ~~to 144.525 and 144.600 to 144.761,]~~ **this chapter and from the computation of the tax levied,**
15 **assessed, or payable under this chapter** electrical energy and gas, whether natural, artificial,
16 or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials
17 used or consumed in the manufacturing, processing, compounding, mining, or producing of any
18 product, or used or consumed in the processing of recovered materials, or used in research and
19 development related to manufacturing, processing, compounding, mining, or producing any
20 product. ~~[The exemptions granted in this subsection shall not apply to local sales taxes as~~
21 ~~defined in section 32.085 and the provisions of this subsection shall be in addition to any state~~

22 ~~and local sales tax exemption provided in section 144.030.]~~ The construction and application
23 of this subsection as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director*
24 *of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*,
25 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182
26 S.W.3d 226 (Mo. banc 2005), is hereby affirmed.

27 3. In addition to all other exemptions granted under this chapter, there is hereby
28 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~
29 ~~144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from~~
30 ~~the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and~~
31 ~~144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section~~
32 ~~32.085,]~~ **this chapter and from the computation of the tax levied, assessed, or payable under**
33 **this chapter** all utilities, machinery, and equipment used or consumed directly in television or
34 radio broadcasting and all sales and purchases of tangible personal property, utilities, services,
35 or any other transaction that would otherwise be subject to the state or local sales or use tax when
36 such sales are made to or purchases are made by a contractor for use in fulfillment of any
37 obligation under a defense contract with the United States government, and all sales and leases
38 of tangible personal property by any county, city, incorporated town, or village, provided such
39 sale or lease is authorized under chapter 100, and such transaction is certified for sales tax
40 exemption by the department of economic development, and tangible personal property used for
41 railroad infrastructure brought into this state for processing, fabrication, or other modification
42 for use outside the state in the regular course of business.

43 4. In addition to all other exemptions granted under this chapter, there is hereby
44 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~
45 ~~144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from~~
46 ~~the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and~~
47 ~~144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section~~
48 ~~32.085,]~~ **this chapter and from the computation of the tax levied, assessed, or payable under**
49 **this chapter** all sales and purchases of tangible personal property, utilities, services, or any other
50 transaction that would otherwise be subject to the state or local sales or use tax when such sales
51 are made to or purchases are made by a private partner for use in completing a project under
52 sections 227.600 to 227.669.

53 5. In addition to all other exemptions granted under this chapter, there is hereby
54 specifically exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to~~
55 ~~144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from~~
56 ~~the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and~~
57 ~~144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section~~

58 ~~32.085,]~~ **this chapter and from the computation of the tax levied, assessed, or payable under**
59 **this chapter**, all materials, manufactured goods, machinery and parts, electrical energy and gas,
60 whether natural, artificial or propane, water, coal and other energy sources, chemicals, soaps,
61 detergents, cleaning and sanitizing agents, and other ingredients and materials inserted by
62 commercial or industrial laundries to treat, clean, and sanitize textiles in facilities which process
63 at least five hundred pounds of textiles per hour and at least sixty thousand pounds per week.

144.060. 1. It shall be the duty of every person making any purchase or receiving any
2 service upon which a tax is imposed by sections 144.010 to 144.510 to pay, to the extent possible
3 under the provisions of section 144.285, the amount of such tax to the person making such sale
4 or rendering such service. Any person who shall willfully and intentionally refuse to pay such
5 tax shall be guilty of a misdemeanor. The provisions of this section shall not apply to any person
6 making any purchase or sale of a motor vehicle subject to sales tax as provided by the Missouri
7 sales tax law, unless such person making the sale is a motor vehicle dealer authorized to collect
8 and remit sales tax ~~[pursuant to]~~ **under** subsection 8 of section 144.070.

9 **2. A purchaser shall be relieved from any additional tax, interest, additions, or**
10 **penalties for failure to collect and remit the proper amount of tax owed on a purchase**
11 **subject to tax under this chapter if:**

12 **(1) A purchaser's seller or a certified service provider relied on erroneous data**
13 **provided by the director on tax rates, boundaries, taxing jurisdiction assignments, or in the**
14 **taxability matrix created under section 144.124;**

15 **(2) A purchaser holding a direct pay permit created under section 144.079 relied**
16 **on erroneous data provided by the director on tax rates, boundaries, taxing jurisdiction**
17 **assignments, or in the taxability matrix created under section 144.124;**

18 **(3) A purchaser using a database created under section 144.123 received erroneous**
19 **data provided by the director on tax rates, boundaries, or taxing jurisdiction assignments;**
20 **or**

21 **(4) A purchaser relied on erroneous data provided by the director in the taxability**
22 **matrix created under section 144.124.**

144.079. 1. The provisions of section 144.080 notwithstanding, the director shall
2 promulgate rules to allow for the issuance of direct pay permits to purchasers. Purchasers
3 holding such a permit shall be permitted to purchase goods and services which are subject
4 to sales tax under this chapter without remitting payment of the tax to the seller at the time
5 of purchase. Such purchaser shall make a determination of the amount of tax owed and
6 shall report and remit such amount directly to the taxing jurisdiction.

7 **2. The director shall promulgate rules to implement the provisions of this section.**
8 **Such rules shall include an application process for the issuance of a permit created under**

9 **this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
10 **is created under the authority delegated in this section shall become effective only if it**
11 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
12 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
13 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
14 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
15 **grant of rulemaking authority and any rule proposed or adopted after January 1, 2020,**
16 **shall be invalid and void.**

144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed ~~[by the provisions of sections~~
3 ~~144.010 to 144.525]~~ **under this chapter**, is exercising the taxable privilege of selling the
4 property or rendering the service at retail and is subject to the tax levied in section 144.020. The
5 person shall be responsible not only for the collection of the amount of the tax imposed on the
6 sale or service to the extent possible under the provisions of section 144.285, but shall, on or
7 before the last day of the month following each calendar quarterly period of three months, file
8 a return with the director of revenue showing the person's gross receipts and the amount of tax
9 levied in section 144.020 for the preceding quarter, and shall remit to the director of revenue,
10 with the return, the taxes levied in section 144.020, except as provided in ~~[subsections]~~
11 **subsection 2 [and 3]** of this section. The director of revenue may promulgate rules or
12 regulations changing the filing and payment requirements of sellers, but shall not require any
13 seller to file and pay more frequently than required in this section.

14 2. ~~[Where the aggregate amount levied and imposed upon a seller by section 144.020 is~~
15 ~~in excess of two hundred fifty dollars for either the first or second month of a calendar quarter,~~
16 ~~the seller shall file a return and pay such aggregate amount for such months to the director of~~
17 ~~revenue by the twentieth day of the succeeding month.~~

18 ~~3.]~~ Where the aggregate amount levied and imposed upon a seller by section 144.020 is
19 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit
20 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or
21 before January thirty-first of the succeeding year.

22 ~~[4.]~~ 3. The seller of any property or **any** person rendering any service, subject to the tax
23 imposed ~~[by sections 144.010 to 144.525]~~ **under this chapter**, shall collect the tax from the
24 purchaser of such property or the recipient of the service to the extent possible under the
25 provisions of section 144.285, but the seller's inability to collect any part or all of the tax does
26 not relieve the seller of the obligation to pay to the state the tax imposed ~~[by]~~ **under** section
27 144.020; except that the collection of the tax imposed ~~[by sections 144.010 to 144.525]~~ **under**

28 **this chapter** on motor vehicles and trailers shall be made as provided ~~[in]~~ **under** sections
29 144.070 and 144.440.

30 ~~[5-]~~ **4.** Any person may advertise or hold out or state to the public or to any customer
31 directly that the tax or any part thereof imposed ~~[by sections 144.010 to 144.525]~~ **under this**
32 **chapter**, and required to be collected by the person, will be assumed or absorbed by the person,
33 provided that the amount of tax assumed or absorbed shall be stated on any invoice or receipt for
34 the property sold or service rendered. Any person violating any of the provisions of this section
35 shall be guilty of a misdemeanor. This subsection shall not apply to any retailer prohibited from
36 collecting and remitting sales tax under section 66.630.

**144.082. 1. The director of revenue shall participate in an online registration
2 system that allows sellers to register in this state and other member states.**

3 **2. By registering, the seller agrees to collect and remit sales and use taxes for all**
4 **taxable sales in this state as well as the other member states, including member states**
5 **joining after the seller's registration. Withdrawal or revocation of this state from the**
6 **agreement shall not relieve a seller of its responsibility to remit taxes previously or**
7 **subsequently collected on behalf of this state.**

8 **3. If the seller has a requirement to register prior to registering under the**
9 **agreement, such seller shall obtain a retail sales license under section 144.083 and register**
10 **under section 144.650.**

11 **4. Registration with the central registration system and the collection of sales and**
12 **use taxes in this state shall not be used as a factor in determining whether the seller has**
13 **nexus with this state for any tax at any time.**

144.083. 1. The director of revenue shall require all persons who are responsible for the
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
4 the license is valid until revoked by the director or surrendered by the person to whom issued
5 when sales are discontinued. The director shall issue the retail sales license within ten working
6 days following the receipt of a properly completed application. Any person applying for a retail
7 sales license or reinstatement of a revoked sales tax license who owes any tax under sections
8 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and
9 penalties before the department may issue the applicant a license or reinstate the revoked license.
10 All persons beginning business subsequent to August 13, 1986, and who are required to collect
11 the sales tax shall secure a retail sales license prior to making sales at retail. Such license may,
12 after ten days' notice, be revoked by the director of revenue only in the event the licensee shall
13 be in default for a period of sixty days in the payment of any taxes levied under section 144.020
14 or sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event

15 of revocation, the director of revenue may publish the status of the business account including
16 the date of revocation in a manner as determined by the director.

17 2. The possession of a retail sales license and a statement from the department of revenue
18 that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to
19 143.261 shall be a prerequisite to the issuance or renewal of any city or county occupation
20 license or any state license which is required for conducting any business where goods are sold
21 at retail. The date of issuance on the statement that the licensee owes no tax due shall be no
22 more than ninety days before the date of submission for application or renewal of the local
23 license. The revocation of a retailer's license by the director shall render the occupational license
24 or the state license null and void.

25 3. No person responsible for the collection of taxes under section 144.080 shall make
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals
27 have been exhausted, the director of revenue may notify the county or city law enforcement
28 agency representing the area in which the former licensee's business is located that the retail sales
29 license of such person has been revoked, and that any county or city occupation license of such
30 person is also revoked. The county or city may enforce the provisions of this section, and may
31 prohibit further sales at retail by such person.

32 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
33 2009, the possession of a statement from the department of revenue stating no tax is due under
34 sections 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the
35 issuance or renewal of any city or county occupation license or any state license required for
36 conducting any business where goods are sold at retail. The statement of no tax due shall be
37 dated no longer than ninety days before the date of submission for application or renewal of the
38 city or county license.

39 ~~[5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale~~
40 ~~price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts~~
41 ~~or mechanisms negotiated between manufacturers, wholesalers, and retailers.]~~

**144.084. 1. The director of revenue shall promulgate rules and regulations for
2 remittance of returns. Such rules shall:**

3 **(1) Allow for electronic payments by all remitters by both automated clearinghouse**
4 **credit and automated clearinghouse debit;**

5 **(2) Provide an alternative method for making "same day" payments if an electronic**
6 **funds transfer fails;**

7 **(3) Provide that if a due date falls on a legal banking holiday in the state, the taxes**
8 **shall be due on the next succeeding business day; and**

9 (4) Require that any data that accompanies a remittance be formatted using
10 uniform tax type and payment type codes approved by the streamlined sales and use tax
11 governing board.

12 2. All model 1 sellers, model 2 sellers, and model 3 sellers shall file returns
13 electronically. Any model 1 seller, model 2 seller, or model 3 seller shall submit its sales
14 and use tax returns in a simplified format approved by the director of revenue at such
15 times as may be prescribed by the director.

16 3. (1) The director shall make available to all sellers, regardless of whether a seller
17 is registered under the streamlined sales and use tax agreement, a simplified electronic
18 return that is in a form approved by the streamlined sales and use tax governing board and
19 contains only those fields approved by the governing board. Such simplified electronic
20 return shall consist of two parts, with part one containing information relating to
21 remittances and allocations and part two containing information relating to exempt sales.

22 (2) The director shall not require the submission of part two information from a
23 model 4 seller that has no legal requirement to register in the state.

24 4. (1) Certified service providers shall file a simplified electronic return on behalf
25 of its model 1 sellers and shall be required to file part one of the simplified electronic
26 return at the times provided in sections 144.080 and 144.090. The director shall allow
27 model 1 sellers to file parts one and two of the simplified electronic return.

28 (2) Model 2 and model 3 sellers shall file a simplified electronic return at the times
29 provided in sections 144.080 and 144.090 for each taxing period for which they anticipate
30 making sales in the state. Such sellers shall file part two information:

31 (a) At the same time as the seller files part one information; or

32 (b) At the time of the final due date of part one information in a given calendar
33 year. A submission under this paragraph shall include data for all previous months of the
34 same calendar year and shall be presented as yearly totals.

35 (3) The director shall allow model 4 sellers to file a simplified electronic return at
36 the times provided in sections 144.080 and 144.090. Such sellers shall file part two
37 information:

38 (a) At the same time as the seller files part one information; or

39 (b) At the time of the final due date of part one information in a given calendar
40 year. A submission under this paragraph shall include data for all previous months of the
41 same calendar year and shall be presented as yearly totals.

42 (4) Model 4 sellers that elect not to file a simplified electronic return shall file
43 returns in the form and at the times afforded to sellers not registered under the
44 streamlined sales and use tax agreement.

(5) The director shall allow sellers not registered under the streamlined sales and use tax agreement that are registered in the state to file a simplified electronic return at the times provided in sections 144.080 and 144.090. Such sellers shall file part two information:

(a) At the same time as the seller files part one information; or

(b) At the time of the final due date of part one information in a given calendar year. A submission under this paragraph shall include data for all previous months of the same calendar year and shall be presented as yearly totals.

5. A seller that is registered under the streamlined sales and use tax agreement and has indicated at the time of registration that it anticipates making no sales which would be sourced to the state under the streamlined sales and use tax agreement shall not be required to file a return. A seller shall be disqualified for such exemption for any quarter in which the seller makes any taxable sales in the state and shall file a return for such quarter as provided in sections 144.080 and 144.090.

6. The director shall provide for a standardized transmission process that allows for receipt of uniform tax returns and other formatted information. The process shall provide for the filing of separate returns for multiple legal entities in a single transmission and shall not include any requirement for manual entry or input by a seller. The process shall allow a certified service provider, a tax preparer, or any other authorized entity to do so, to file returns for more than one seller in a single transmission. However, sellers filing returns for multiple legal entities shall only do so for affiliated legal entities.

7. The director shall give notice to a seller registered under the streamlined sales and use tax agreement which has no legal requirement to register in the state of a failure to file a return and shall provide such seller at least thirty days following such notice to file a return prior to holding the seller liable for any penalties based on a failure to file a timely return.

144.100. 1. Every person making any taxable sales of property or service, except transactions provided for in sections 144.070 and 144.440, individually or by duly authorized officer or agent, shall make and file a written return with the director of revenue in such manner as he may prescribe.

2. The returns shall be on blanks designed and furnished by the director of [the department of] revenue and shall be filed at the times provided in sections 144.080 and 144.090. The returns shall [show the amount of gross receipts from sales of taxable property and services by the person and the amount of tax due thereon by that person during and for the period covered by the return] state:

(1) The name and address of the retailer;

11 (2) The total amount of gross sales of all tangible personal property and taxable
12 services rendered by the retailer during the period for which the return is made;

13 (3) The total amount received during the period for which the return is made on
14 charges and time sales of tangible personal property made and taxable services rendered
15 prior to the period for which the return is made;

16 (4) Deductions allowed by law from the total amount of gross sales and from the
17 total amount received during the period for which the return is made on the charges and
18 time sales;

19 (5) Receipts during the period for which the return is made from the total amount
20 of sales of tangible personal property and taxable services rendered during such period in
21 the course of such business, after deductions allowed by law have been made;

22 (6) Receipts during the period for which the return is made from charge and time
23 sales of tangible personal property made and taxable services rendered prior to such
24 period in the course of such business, after deductions allowed by law have been made;

25 (7) Gross receipts during the period for which the return is made from sales of
26 tangible personal property and taxable services rendered in the course of such business
27 upon the basis of which the tax is imposed; and

28 (8) Any other pertinent information as the director may require.

29 3. In making a return, the retailer shall determine the market value of any
30 consideration, other than moneys, received in connection with the sale of any tangible
31 personal property in the course of the business and shall include such valuation in the
32 return. The valuation shall be subject to review and revision by the director of revenue as
33 hereinafter provided. Refunds made by a retailer during the period for which the return
34 is made on account of tangible personal property returned to the retailer shall be allowed
35 as a deduction under subdivision (4) of subsection 2 of this section in case the retailer has
36 included the receipts from such sale in a return made by such retailer and paid taxes on
37 such sale. The retailer shall, at the time of making a return, pay to the director the amount
38 of tax owed, except as otherwise provided in this section. The director may extend the time
39 for making returns and paying the tax required by this section for any period not to exceed
40 sixty days under any rules and regulations as the director may prescribe.

41 4. The director of revenue shall only require a single tax return for each taxing
42 period, and such return shall include only the taxing jurisdictions in which the seller makes
43 sales within the state. With each return, the person shall remit to the director of revenue the full
44 amount of the tax due.

45 ~~[3-]~~ 5. In case of charge and time sales the gross receipts thereof shall be included as
46 sales in the returns as and when payments are received by the person, without any deduction
47 therefrom whatsoever.

48 ~~[4-]~~ 6. If an error or omission is discovered in a return or a change be necessary to show
49 the true facts, the error may be corrected, the omission supplied, or the change made in the return
50 next filed with the director for the filing period immediately following the filing period in which
51 the error was made or the omission occurred, as prescribed by law, except that no refund under
52 this chapter shall be allowed for any amount of tax paid by a seller which is based upon charges
53 incident to credit card discounts. Any other omission or error must be corrected by filing an
54 amended return for the erroneously reported period if the amount of tax is less than that
55 originally reported, or an additional return if the amount of tax is greater than that originally
56 reported. An additional return shall be deemed filed on the date the envelope in which it is
57 mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment
58 of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope
59 containing the payment is postmarked or the date the payment is received by the director,
60 whichever is earlier. If a refund or credit results from the filing of an amended return, no refund
61 or credit shall be allowed unless an application for refund or credit is properly completed and
62 submitted to the director ~~[pursuant to]~~ **under** section 144.190.

63 ~~[5-]~~ 7. The amount of gross receipts from sales and the amount of tax due returned by
64 the person, as well as all matters contained in the return, is subject to review and revision in the
65 manner herein provided for the correction of the returns.

**144.105. 1. A seller shall be allowed a deduction from taxable sales for bad debts
2 attributable to taxable sales of such seller that have become uncollectable. Any deduction
3 taken that is attributed to bad debts shall not include interest.**

4 **2. The amount of the bad debt deduction shall be calculated under 26 U.S.C.
5 Section 166(b), except that such amount shall be adjusted to exclude financing charges or
6 interest, sales or use taxes charged on the purchase price, uncollectable amounts on
7 property that remain in the possession of the seller until the full purchase price is paid, and
8 expenses incurred in attempting to collect any debt or repossessed property.**

9 **3. Bad debts may be deducted on the return for the period during which the bad
10 debt is written off as uncollectable in the seller's books and records and is eligible to be
11 deducted for federal income tax purposes. For purposes of this subsection, a seller who is
12 not required to file federal income tax returns may deduct a bad debt on a return filed for
13 the period in which the bad debt is written off as uncollectable in the seller's books and
14 records and would be eligible for a bad debt deduction for federal income tax purposes if
15 the seller was required to file a federal income tax return.**

16 4. If a deduction is taken for a bad debt and the debt is subsequently collected in
17 whole or in part, the tax on the amount so collected shall be paid and reported on the
18 return filed for the period in which the collection is made.

19 5. If the amount of bad debt exceeds the amount of taxable sales for the period
20 during which the bad debt is written off, a refund claim may be filed by the seller within
21 the applicable statute of limitations for refund claim; however, the statute of limitations
22 shall be measured from the due date of the return on which the bad debt could first be
23 claimed.

24 6. If filing responsibilities have been assumed by a certified service provider, such
25 service provider may claim, on behalf of the seller, any bad debt allowance provided by
26 this section. The certified service provider shall credit or refund the full amount of any
27 bad debt allowance or refund received to the seller.

28 7. For the purposes of reporting a payment received on a previously claimed bad
29 debt, any payments made on a debt or account shall first be applied proportionally to the
30 taxable price of the property or service and the sales tax thereon and secondly to interest,
31 service charges, and any other charges.

32 8. If the books and records of the seller or certified service provider on behalf of
33 the seller claiming the bad debt allowance support an allocation of the bad debts among
34 the member states, such an allocation shall be permitted.

 144.108. 1. Certified service providers providing services to model 1 sellers shall
2 not be certified unless:

3 (1) The provider's system has been designed and tested to ensure the anonymity of
4 purchasers unless otherwise required by law;

5 (2) Personally identifiable information is only used and retained to the extent
6 necessary for the administration of model 1 sellers with respect to exempt purchasers, and
7 for the identification of taxing jurisdictions;

8 (3) The provider provides consumers with clear and conspicuous notice of its
9 information practices, including what information it collects, how it collects such
10 information, how it uses such information, how long, if at all, it retains such information,
11 and whether it discloses such information to the state. Such notice shall be satisfied by a
12 written privacy policy statement accessible by the public on the certified service provider's
13 website;

14 (4) The provider's collection, use, and retention of personally identifiable
15 information is limited to that required by the state to ensure the validity of exemptions
16 from taxation that are claimed by reason of a purchaser's status or the intended use of the

17 goods or services purchased, and for the documentation of correct assignment of taxing
18 jurisdictions; and

19 (5) The provider provides adequate technical, physical, and administrative
20 safeguards so as to protect personally identifiable information from unauthorized access
21 and disclosure.

22 2. (1) When any personally identifiable information that has been collected and
23 retained is no longer required for the purposes set forth in subdivision (4) of subsection 1
24 of this section, such information shall no longer be retained by the state.

25 (2) When personally identifiable information regarding an individual is retained
26 by or on behalf of the state, the state shall provide reasonable access by such individual to
27 his or her own information in the state's possession, as well as a right to correct any
28 inaccurately recorded information.

29 (3) If anyone other than the state, or a person authorized by the state, seeks to
30 discover personally identifiable information of an individual, the state shall make a
31 reasonable and timely effort to notify the individual of such request.

32 3. The attorney general for the state of Missouri shall have the power to enforce the
33 provisions of this section.

144.109. 1. The state shall review software submitted to the streamlined sales and
2 use tax governing board for certification as a certified automated system (CAS) under
3 Section 501 of the streamlined sales and use tax agreement. Such review shall include a
4 review to determine that the program adequately classifies the state's product-based
5 exemptions. Upon completion of the review, the state shall certify to the governing board
6 its acceptance of the classifications made by the system. The state shall relieve a certified
7 service provider (CSP) or model 2 seller from liability to this state and its local
8 jurisdictions for failure to collect sales or use taxes resulting from the CSP or model 2
9 seller's reliance on the certification provided by the state.

10 2. The streamlined sales and use tax governing board and this state shall not be
11 responsible for classification of an item or transaction with the product-based exemptions.
12 The relief from liability provided in this section shall not be available for a CSP or model
13 2 seller that has incorrectly classified an item or transaction into a product-based
14 exemption certified by this state. This subsection shall not apply to the individual listing
15 of items or transactions within a product definition approved by the governing board of
16 the state.

17 3. If the state determines that an item or transaction is incorrectly classified as to
18 its taxability, it shall notify the CSP or model 2 seller of the incorrect classification. The
19 CSP or model 2 seller shall have ten days to revise the classification after receipt of notice

20 from the state of the determination. Upon expiration of the ten days, such CSP or model
21 2 seller shall be liable for failure to collect the correct amount of sales or use taxes due and
22 owing to the state.

144.111. 1. (1) All retail sales in this state, excluding leases and rentals, of tangible
2 personal property or digital goods shall be sourced to the location where the order is
3 received by the seller.

4 (2) This subsection shall apply only if:

5 (a) The location where the order is received by the seller and the location where the
6 purchaser receives the product are both in this state;

7 (b) The location where receipt of the product occurs is determined in accordance
8 with subsection 2 of this section; and

9 (c) At the time the order is received, the record-keeping system of the seller used
10 to calculate the proper amount of sales or use tax to be imposed captures the location
11 where the order is received.

12 (3) If the sale is sourced under this section to the location where the order is
13 received by the seller, only the sales tax for the location where the order is received by the
14 seller may be levied. No additional sales or use tax based on the location where the product
15 is delivered to the purchaser may be levied on that sale. The purchaser shall not be entitled
16 to any refund if the combined state and local rate or rates at the location where the product
17 is received by the purchaser is lower than the rate where the order is received by the seller.

18 (4) A purchaser shall have no additional liability to the state for tax, penalty, or
19 interest on a sale for which the purchaser remits tax to the seller in the amount invoiced
20 by the seller if such invoice amount is calculated at either the rate applicable to the location
21 where receipt by the purchaser occurs or at the rate applicable to the location where the
22 order is received by the seller. A purchaser may rely on a written representation by the
23 seller as to the location where the order for such sale was received by the seller. If the
24 purchaser does not have a written representation by the seller as to the location where the
25 order for such sale was received by the seller, the purchaser may use a location indicated
26 by a business address for the seller that is available from the business records of the
27 purchaser that are maintained in the ordinary course of the purchaser's business to
28 determine the rate applicable to the location where the order was received.

29 (5) "The location where the order is received by or on behalf of the seller" means
30 the physical location of a seller or third party such as an established outlet, office location,
31 or automated order receipt system operated by or on behalf of the seller where an order
32 is initially received by or on behalf of the seller and not where the order may be
33 subsequently accepted, completed, or fulfilled. An order is "received" when all of the

34 information from the purchaser necessary to the determination whether the order can be
35 accepted has been received by or on behalf of the seller. The location from which a
36 product is shipped shall not be used in determining the location where the order is received
37 by the seller.

38 (6) If taxable services are sold with tangible personal property or digital products
39 under a single contract or in the same transaction, are billed on the same billing statement
40 or statements, and, because of the application of this section, would be sourced to different
41 jurisdictions, this subsection shall apply to determine the source for tax.

42 2. Except as provided under section 144.112, if the location where the order is
43 received by the seller and the location where the receipt of the product by the purchaser
44 or the purchaser's donee, as designated by the purchaser, occurs are in different states,
45 then the retail sale, excluding lease or rental, of a product shall be sourced as follows:

46 (1) If the product is received by the purchaser at a business location of the seller,
47 the sale shall be sourced to such business location;

48 (2) If the product is not received by the purchaser at a business location of the
49 seller, the sale shall be sourced to the location where receipt by the purchaser or the
50 purchaser's donee, as designated by the purchaser, occurs, including the location indicated
51 by instructions for delivery to the purchaser or donee, as known to the seller;

52 (3) If subdivisions (1) and (2) of this subsection do not apply, the sale shall be
53 sourced to the location indicated by an address for the purchaser that is available from the
54 business records of the seller that are maintained in the ordinary course of the seller's
55 business if use of this address shall not constitute bad faith;

56 (4) If subdivisions (1), (2), and (3) of this subsection do not apply, the sale shall be
57 sourced to the location indicated by an address for the purchaser obtained during the
58 consummation of the sale, including the address of a purchaser's payment instrument, if
59 no other address is available and if use of this address shall not constitute bad faith; and

60 (5) If subdivisions (1), (2), (3), and (4) of this subsection do not apply, including the
61 circumstances in which the seller is without sufficient information to apply the previous
62 rules, the location shall be determined by the address from which tangible personal
63 property was shipped, from which the digital good or computer software delivered
64 electronically was first available for transmission from the seller, or from which the service
65 was provided, disregarding for these purposes any location that merely provided the digital
66 transfer of the product sold.

67 3. Notwithstanding subsections 1 and 2 of this section, all sales of motor vehicles,
68 trailers, semitrailers, watercraft, outboard motors, and aircraft that do not qualify as
69 transportation equipment shall be sourced to the address of the owner thereof.

70 **4. The lease or rental of tangible personal property, other than property identified**
71 **in subsection 2 or 3 of this section, shall be sourced as follows:**

72 **(1) For a lease or rental that requires recurring periodic payments, the first**
73 **periodic payment is sourced the same as a retail sale in accordance with the provisions of**
74 **subsection 1 of this section. Periodic payments made subsequent to the first payment are**
75 **sourced to the primary property location for each period covered by the payment. The**
76 **primary property location shall be as indicated by an address for the property provided**
77 **by the lessee that is available to the lessor from its records maintained in the ordinary**
78 **course of business if use of this address shall not constitute bad faith. The property**
79 **location shall not be altered by intermittent use at different locations, such as use of**
80 **business property that accompanies employees on business trips and service calls;**

81 **(2) For a lease or rental that does not require recurring periodic payments, the**
82 **payment is sourced the same as a retail sale in accordance with the provisions of subsection**
83 **2 of this section; and**

84 **(3) This subsection shall not affect the imposition or computation of sales or use tax**
85 **on leases or rentals based on a lump sum or accelerated basis or on the acquisition of**
86 **property for lease.**

87 **5. The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not**
88 **qualify as transportation equipment, as defined in section 144.010, shall be sourced as**
89 **follows:**

90 **(1) For a lease or rental that requires recurring periodic payments, each periodic**
91 **payment is sourced to the primary property location. The primary property location shall**
92 **be as indicated by an address for the property provided by the lessee that is available to**
93 **the lessor from its records maintained in the ordinary course of business if use of such**
94 **address does not constitute bad faith. Such location shall not be altered by intermittent use**
95 **at different locations;**

96 **(2) For a lease or rental that does not require recurring periodic payments, the**
97 **payment is sourced the same as a retail sale in accordance with the provisions of subsection**
98 **1 of this section; and**

99 **(3) This subsection shall not affect the imposition or computation of sales or use tax**
100 **on leases or rentals based on a lump sum or accelerated basis or on the acquisition of**
101 **property for lease.**

102 **6. The retail sale, including lease or rental, of transportation equipment shall be**
103 **sourced the same as a retail sale in accordance with the provisions of subsection 1 of this**
104 **section, notwithstanding the exclusion of lease or rental in subsection 2 of this section.**

144.112. 1. The retail sale of a product shall be sourced in accordance with section 144.111. The provisions of section 144.111 shall apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of section 144.111 shall apply only to determine a seller's obligation to pay or collect and remit sales or use tax with respect to the seller's retail sale of a product. The provisions of this subsection shall not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

2. Section 144.111 shall not apply to sales or use taxes levied on the following:

(1) Retail sales or transfers of watercraft, modular homes, manufactured homes, or mobile homes; and

(2) Telecommunications services and ancillary services.

144.113. 1. (1) A purchaser of advertising and promotional direct mail may provide the seller with:

(a) A direct pay permit;

(b) An agreement certificate of exemption claiming direct mail or other written statement approved, authorized, or accepted by the state; or

(c) Information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients.

(2) If the purchaser provides the permit, certificate, or statement referred to in paragraph (a) or (b) of subdivision (1) of subsection 1 of this section, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay, or remit any tax on any transaction involving advertising and promotional direct mail to which the permit, certificate, or statement applies. The purchaser shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered to the recipients and shall report and pay any applicable tax due.

(3) If the purchaser provides the seller information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients, the seller shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered and shall collect and remit the applicable tax. In the absence of bad faith, the seller is relieved of any further obligation to collect any additional tax on the sale of advertising and promotional direct mail if the seller has sourced the sale according to the delivery information provided by the purchaser.

(4) If the purchaser does not provide the seller with any of the items listed in paragraph (a), (b), or (c) of subdivision (1) of subsection 1 of this section, the sale shall be sourced according to subdivision (5) of subsection 2 of section 144.111. The state to which

25 the advertising and promotional direct mail is delivered may disallow credit for tax paid
26 on sales sourced under this subdivision.

27 (5) Notwithstanding section 144.111, this subsection shall apply to sales of
28 advertising and promotional direct mail.

29 2. (1) Except as otherwise provided in this subsection, sales of other direct mail are
30 sourced in accordance with subdivision (3) of subsection 2 of section 144.111.

31 (2) A purchaser of other direct mail may provide the seller with either:

32 (a) A direct pay permit; or

33 (b) An agreement certificate of exemption claiming direct mail or other written
34 statement approved, authorized, or accepted by the state.

35 (3) If the purchaser provides the permit, certificate, or statement referred to in
36 paragraph (a) or (b) of subdivision (2) of this subsection, the seller, in the absence of bad
37 faith, is relieved of all obligations to collect, pay, or remit any tax on any transaction
38 involving other direct mail to which the permit, certificate, or statement applies.
39 Notwithstanding subdivision (1) of this subsection, the sale shall be sourced to the
40 jurisdictions to which the other direct mail is to be delivered to the recipients, and the
41 purchaser shall report and pay applicable tax due.

42 (4) Notwithstanding section 144.111, this subsection shall apply to sales of other
43 direct mail.

44 3. (1) (a) This section applies to a transaction characterized under state law as the
45 sale of services only if the service is an integral part of the production and distribution of
46 printed material that meets the definition of direct mail; and

47 (b) This section shall not apply to any transaction that includes the development
48 of billing information or the provision of any data processing service that is more than
49 incidental regardless of whether advertising and promotional direct mail is included in the
50 same mailing.

51 (2) If a transaction is a bundled transaction that includes advertising and
52 promotional direct mail, this section applies only if the primary purpose of the transaction
53 is the sale of products or services that meet the definition of advertising and promotional
54 direct mail.

55 (3) Nothing in this section shall limit any purchaser's:

56 (a) Obligation for sales or use tax to any state to which the direct mail is delivered;

57 (b) Right under local, state, federal, or constitutional law to a credit for sales or use
58 taxes legally due and paid to other jurisdictions; or

59 (c) Right to a refund of sales or use taxes overpaid to any jurisdiction.

60 (4) This section applies for purposes of uniformly sourcing direct mail transactions
61 and shall not impose requirements on states regarding the taxation of products that meet
62 the definition of direct mail or to the application of sales for resale or other exemptions.

 144.114. 1. Except for the defined telecommunications services under subsection
2 3 of this section, the sale of telecommunications service sold on a call-by-call basis shall be
3 sourced to:

4 (1) Each level of taxing jurisdiction where the call originates and terminates in that
5 jurisdiction; or

6 (2) Each level of taxing jurisdiction where the call either originates or terminates
7 and in which the service address is also located.

8 2. Except for the defined telecommunications services under subsection 3 of this
9 section, a sale of telecommunications services sold on a basis other than a call-by-call basis
10 is sourced to the customer's place of primary use.

11 3. The sale of the following telecommunications services shall be sourced to each
12 level of taxing jurisdiction as follows:

13 (1) A sale of mobile telecommunications services other than air-to-ground
14 radiotelephone service and prepaid calling service is sourced to the customer's place of
15 primary use, as required under the Mobile Telecommunications Sourcing Act;

16 (2) A sale of post-paid calling service is sourced to the origination point of the
17 telecommunications signal as first identified by either:

18 (a) The seller's telecommunications system; or

19 (b) Information received by the seller from its service provider, where the system
20 used to transport such signals is not that of the seller;

21 (3) A sale of prepaid calling service or a sale of a prepaid wireless calling service
22 is sourced in accordance with section 144.111; provided, however, in the case of a sale of
23 prepaid wireless calling service, the rule provided in subdivision (5) of subsection 2 of
24 section 144.111 shall include as an option the location associated with the mobile telephone
25 number;

26 (4) A sale of a private communication service is sourced as follows:

27 (a) Service for a separate charge related to a customer channel termination point
28 is sourced to each level of jurisdiction in which such customer channel termination point
29 is located;

30 (b) Service where all customer termination points are located entirely within one
31 jurisdiction or levels of jurisdiction is sourced in such jurisdiction in which the customer
32 channel termination points are located;

33 (c) Service for segments of a channel between two customer channel termination
34 points located in different jurisdictions and which segments of a channel are separately
35 charged is sourced fifty percent in each level of jurisdiction in which the customer channel
36 termination points are located; and

37 (d) Service for segments of a channel located in more than one jurisdiction or levels
38 of jurisdiction and which segments are not separately billed is sourced in each jurisdiction
39 based on the percentage determined by dividing the number of customer channel
40 termination points in such jurisdiction by the total number of customer channel
41 termination points.

42 4. The sale of internet access service is sourced to the customer's place of primary
43 use.

44 5. The sale of ancillary service is sourced to the customer's place of primary use.

144.123. 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 sales and use tax purposes.

4 2. The director of revenue shall provide and maintain a database of all sales and
5 use tax rates for all taxing jurisdictions. For the identification of counties and cities, codes
6 corresponding to the rates shall be provided according to Federal Information Processing
7 Standards (FIPS) as developed by the National Institute of Standards and Technology. For
8 the identification of all other jurisdictions, codes corresponding to the rates shall be in a
9 format determined by the director.

10 3. The director of revenue shall provide and maintain a database that assigns the
11 proper tax rates and jurisdictions to each five- and nine-digit zip code within the state. The
12 lowest combined tax rate imposed in the zip code area shall apply if the area includes more
13 than one tax rate in any level of taxing jurisdiction. If a nine-digit zip code designation is
14 not available for a street address or if a seller or a certified service provider (CSP) is
15 unable to determine the nine-digit zip code designation applicable to a transaction after
16 exercising due diligence to determine the designation, the seller or CSP may apply the rate
17 for the five-digit zip code area. For purposes of this section, there shall be a rebuttable
18 presumption that a seller or CSP has exercised due diligence if the seller has attempted to
19 determine the nine-digit zip code designation by utilizing software approved by the
20 governing board that makes this designation from the street address and five-digit zip code
21 applicable to a purchase.

22 4. The director of revenue may provide address-based boundary database records
23 for assigning taxing jurisdictions and associated rates that shall be in addition to the
24 requirements of subsection 3 of this section. The database records shall be in the same

25 approved format as the database records required under subsection 3 of this section and
26 shall meet the requirements developed under the federal Mobile Telecommunications
27 Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment
28 database records under the agreement, sellers that register under the agreement shall be
29 required to use such database. A seller or CSP shall use such database records in place of
30 the five- and nine-digit zip code database records provided for in subsection 3 of this
31 section. If a seller or CSP is unable to determine the applicable rate and jurisdiction using
32 an address-based database record after exercising due diligence, the seller or CSP may
33 apply the nine-digit zip code designation applicable to a transaction. If a nine-digit zip
34 code designation is not available for a street address or if a seller or CSP is unable to
35 determine the nine-digit zip code designation applicable to a transaction after exercising
36 due diligence to determine the designation, the seller or CSP may apply the rate for the
37 five-digit zip code area. For the purposes of this section, there shall be a rebuttable
38 presumption that a seller or CSP has exercised due diligence if the seller or CSP has
39 attempted to determine the tax rate and jurisdiction by utilizing software approved by the
40 director and makes the assignment from the address and zip code information applicable
41 to the transaction. If the director has met the requirements of subsection 3 of this section,
42 the director may also elect to certify vendor-provided address-based databases for
43 assigning tax rates and jurisdictions. The databases shall be in the same approved format
44 as the database records under this section and meet the requirements developed under the
45 federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director
46 certifies a vendor-provided address-based database, a seller or CSP may use such database
47 in place of the database provided for in this subsection.

48 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section
49 shall be in downloadable format as determined by the director of revenue. The databases
50 may be directly provided by the director or provided by a vendor as designated by the
51 director. A database provided by a vendor as designated by the director shall be
52 applicable and subject to the provisions of section 144.124 and this section. The databases
53 shall be provided at no cost to the user of the database. The provisions of subsections 3 and
54 4 of this section shall not apply if the purchased product is received by the purchaser at the
55 business location of the seller.

56 6. No seller or CSP shall be liable for reliance upon erroneous data provided by the
57 director of revenue on tax rates, boundaries, or taxing jurisdiction assignments.

144.124. 1. The director of revenue shall complete a taxability matrix. The state's
2 entries in the matrix shall be provided and maintained by the director in a database that
3 is in a downloadable format.

4 2. The director of revenue shall provide reasonable notice of changes in the
5 taxability of the products or services listed in the taxability matrix.

6 3. A seller or certified service provider (CSP) shall be relieved from liability to this
7 state or any local taxing jurisdiction for having charged and collected the incorrect amount
8 of state or local sales or use tax resulting from such seller's or CSP's reliance upon
9 erroneous data provided by the director of revenue in the taxability matrix.

 144.125. 1. (1) Amnesty shall be granted for uncollected or unpaid sales or use tax
2 to a seller who registers to pay or to collect and remit applicable sales or use tax on sales
3 made to purchasers in this state in accordance with the terms of the agreement, provided
4 that the seller was not so registered in this state in the twelve-month period preceding the
5 effective date of this state's participation in the agreement.

6 (2) Amnesty shall preclude assessment for uncollected or unpaid sales or use tax
7 together with penalty or interest for sales made during the period the seller was not
8 registered in this state, provided registration occurs within twelve months of the effective
9 date of this state's participation in the agreement.

10 (3) Amnesty shall be provided if this state joins the agreement after the seller has
11 registered.

12 2. Amnesty shall not be available to a seller with respect to any matter or matters
13 for which the seller received notice of the commencement of an audit and for which audit
14 is not yet finally resolved, including any related administrative and judicial processes. The
15 amnesty shall not be available for sales or use taxes already paid or remitted to this state
16 or to taxes collected by the seller.

17 3. Amnesty provided under this section shall be fully effective, absent the seller's
18 fraud or intentional misrepresentation of a material fact, as long as the seller continues
19 registration and payment or collection and remittance of applicable sales or use taxes for
20 a period of at least thirty-six months. The statute of limitations applicable to asserting a
21 tax liability during this thirty-six-month period shall be tolled.

22 4. Amnesty provided under this section shall be applicable only to sales or use taxes
23 due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in
24 its capacity as a purchaser.

25 5. The provisions of this section shall become effective as of the date that the state
26 joins and becomes a member state of the agreement.

 144.140. 1. From every remittance to the director of revenue made on or before the date
2 when the same becomes due, the person required to remit the same shall be entitled to deduct and
3 retain an amount equal to two percent thereof.

4 **2. If the director of revenue enters into the streamlined sales and use tax agreement**
5 **under section 32.070, the director shall provide a monetary allowance from the taxes**
6 **collected to each of the following:**

7 **(1) A certified service provider, in accordance with the agreement and under the**
8 **terms of the contract signed with the provider, provided that such allowance shall not**
9 **exceed two percent of the amount collected;**

10 **(2) Any vendor registered under the agreement that selects a certified automated**
11 **system to perform part of its sales or use tax functions; and**

12 **(3) Any vendor registered under the agreement that uses a proprietary system to**
13 **calculate taxes due and has entered into a performance agreement with states that are**
14 **members of the streamlined sales and use tax agreement.**

15 **3. The monetary allowance provided for vendors in subdivision (2) or (3) of**
16 **subsection 2 of this section shall be in an amount equal to two percent of the taxes collected.**

17 **4. Any vendor receiving an allowance under subsection 2 of this section shall not**
18 **be entitled simultaneously to deduct the allowance provided for in subsection 1 of this**
19 **section.**

144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or
2 mistake on the part of the director of revenue, such fact shall be set forth in the records of the
3 director of revenue, and the amount of the overpayment shall be credited on any taxes then due
4 from the person legally obligated to remit the tax [~~pursuant to sections 144.010 to 144.525]~~
5 **under this chapter**, and the balance shall be refunded to the person legally obligated to remit
6 the tax, such person's administrators or executors, as provided for in section 144.200.

7 2. If any tax, penalty or interest has been paid more than once, or has been erroneously
8 or illegally collected, or has been erroneously or illegally computed, such sum shall be credited
9 on any taxes then due from the person legally obligated to remit the tax [~~pursuant to sections~~
10 ~~144.010 to 144.525]~~ **under this chapter**, and the balance, with interest as determined [~~by~~] **under**
11 **section 32.065**, shall be refunded to the person legally obligated to remit the tax, but no such
12 credit or refund shall be allowed unless duplicate copies of a claim for refund are filed within
13 three years from date of overpayment.

14 3. Every claim for refund must be in writing and signed by the applicant, and must state
15 the specific grounds upon which the claim is founded. Any refund or any portion thereof which
16 is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be
17 recovered in any action brought by the director of revenue against the person legally obligated
18 to remit the tax. In the event that a tax has been illegally imposed against a person legally
19 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon
20 the director's record.

21 4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid
22 sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue
23 for such sales or use taxes paid to such vendor or seller and remitted to the director, provided no
24 sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or
25 other claim the director otherwise would have against either the purchaser or vendor or seller,
26 and such claim for refund is accompanied by either:

27 (1) A notarized assignment of rights statement by the vendor or seller to the purchaser
28 allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of
29 rights statement shall contain the Missouri sales or use tax registration number of the vendor or
30 seller, a list of the transactions covered by the assignment, the tax periods and location for which
31 the original sale was reported to the director of revenue by the vendor or seller, and a notarized
32 statement signed by the vendor or seller affirming that the vendor or seller has not received a
33 refund or credit, will not apply for a refund or credit of the tax collected on any transactions
34 covered by the assignment, and authorizes the director to amend the seller's return to reflect the
35 refund; or

36 (2) In the event the vendor or seller fails or refuses to provide an assignment of rights
37 statement within sixty days from the date of such purchaser's written request to the vendor or
38 seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no
39 longer in business, the purchaser may provide the director a notarized statement confirming the
40 efforts that have been made to obtain an assignment of rights from the vendor or seller. Such
41 statement shall contain a list of the transactions covered by the assignment, the tax periods and
42 location for which the original sale was reported to the director of revenue by the vendor or
43 seller.

44

45 The director shall not require such vendor, seller, or purchaser to submit amended returns for
46 refund claims submitted under the provisions of this subsection. Notwithstanding the provisions
47 of section 32.057, if the seller is registered with the director for collection and remittance of sales
48 tax, the director shall notify the seller at the seller's last known address of the claim for refund.
49 If the seller objects to the refund within thirty days of the date of the notice, the director shall not
50 pay the refund. If the seller agrees that the refund is warranted or fails to respond within thirty
51 days, the director may issue the refund and amend the seller's return to reflect the refund. For
52 purposes of section 32.069, the refund claim shall not be considered to have been filed until the
53 seller agrees that the refund is warranted or thirty days after the date the director notified the
54 seller and the seller failed to respond.

55 5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim
56 on behalf of a purchaser and such refund claim is denied by the director, notice of such denial

57 and the reason for the denial shall be sent by the director to the vendor and each purchaser whose
58 name and address is submitted with the refund claim form filed by the vendor. A purchaser shall
59 be entitled to appeal the denial of the refund claim within sixty days of the date such notice of
60 denial is mailed by the director as provided in section 144.261. The provisions of this subsection
61 shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection
62 allowing a purchaser to appeal the director's decision to deny a refund claim shall also apply to
63 any refund claim denied by the director on or after January 1, 2007, if an appeal of the denial of
64 the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is
65 based solely on the issue of the exemption of the electronic transmission or delivery of computer
66 software.

67 6. Notwithstanding the provisions of this section, the director of revenue shall authorize
68 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred
69 fifty thousand dollars ~~[pursuant to]~~ **under** rules and regulations adopted by the director of
70 revenue. For the purposes of such direct-pay agreements, the taxes authorized ~~[pursuant to]~~
71 **under** chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the
72 location of the place of business of the purchaser.

73 7. Special rules applicable to error corrections requested by customers of mobile
74 telecommunications service are as follows:

75 (1) For purposes of this subsection, the terms "customer", "home service provider",
76 "place of primary use", "electronic database", and "enhanced zip code" shall have the same
77 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference
78 in section 144.013;

79 (2) Notwithstanding the provisions of this section, if a customer of mobile
80 telecommunications services believes that the amount of tax, the assignment of place of primary
81 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the
82 home service provider, in writing, within three years from the date of the billing statement. The
83 customer shall include in such written notification the street address for the customer's place of
84 primary use, the account name and number for which the customer seeks a correction of the tax
85 assignment, a description of the error asserted by the customer and any other information the
86 home service provider reasonably requires to process the request;

87 (3) Within sixty days of receiving the customer's notice, the home service provider shall
88 review its records and the electronic database or enhanced zip code to determine the customer's
89 correct taxing jurisdiction. If the home service provider determines that the review shows that
90 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home
91 service provider shall correct the error and, at its election, either refund or credit the amount of
92 tax erroneously collected to the customer for a period of up to three years from the last day of

93 the home service provider's sixty-day review period. If the home service provider determines
94 that the review shows that the amount of tax, the assignment of place of primary use or the taxing
95 jurisdiction is correct, the home service provider shall provide a written explanation of its
96 determination to the customer.

97 8. For all refund claims submitted to the department of revenue on or after September
98 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally
99 obligated to remit the tax levied ~~[pursuant to sections 144.010 to 144.525]~~ **under this chapter**
100 has received a refund of such taxes for a specific issue and submits a subsequent claim for refund
101 of such taxes on the same issue for a tax period beginning on or after the date the original refund
102 check issued to such person, no refund shall be allowed. This subsection shall not apply and a
103 refund shall be allowed if the refund claim is filed by a purchaser under the provisions of
104 subsection 4 of this section, the refund claim is for use tax remitted by the purchaser, or an
105 additional refund claim is filed by a person legally obligated to remit the tax due to any of the
106 following:

107 (1) Receipt of additional information or an exemption certificate from the purchaser of
108 the item at issue;

109 (2) A decision of a court of competent jurisdiction or the administrative hearing
110 commission; or

111 (3) Changes in regulations or policy by the department of revenue.

112 9. Notwithstanding any provision of law to the contrary, the director of revenue shall
113 respond to a request for a binding letter ruling filed in accordance with section 536.021 within
114 sixty days of receipt of such request. If the director of revenue fails to respond to such letter
115 ruling request within sixty days of receipt by the director, the director of revenue shall be barred
116 from pursuing collection of any assessment of sales or use tax with respect to the issue which is
117 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"
118 means a written interpretation of law by the director to a specific set of facts provided by a
119 specific taxpayer or his or her agent.

120 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly
121 computed, such sum shall be credited on any taxes then due from the person legally obligated
122 to remit the tax ~~[pursuant to]~~ **under** sections 144.010 to 144.510 against any deficiency or tax
123 due discovered through an audit of the person by the department of revenue through adjustment
124 during the same tax filing period for which the audit applied.

125 **11. A cause of action against the seller by a purchaser for a tax erroneously or**
126 **illegally collected under this chapter does not accrue until a purchaser has provided**
127 **written notice to a seller and the seller has had sixty days to respond. Such notice to the**
128 **seller shall contain the information necessary to determine the validity of the request. A**

129 **seller shall be presumed to have a reasonable business practice if, in the collection of such**
130 **tax, the seller uses a provider or a system certified by the director and has remitted to the**
131 **state all tax collected less any deductions, credits, or allowances.**

144.210. 1. The burden of proving that a sale of tangible personal property, services,
2 substances or things was not a sale at retail shall be upon the person who made the sale, except
3 that with respect to sales, services, or transactions provided for in section 144.070. ~~[The seller~~
4 ~~shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence~~
5 ~~for any exempt sales claimed; provided, however, that before any administrative tribunal of this~~
6 ~~state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof~~
7 ~~admissible under the applicable rules of evidence; except that when a purchaser has purchased~~
8 ~~tangible personal property or services sales tax free under a claim of exemption which is found~~
9 ~~to be improper, the director of revenue may collect the proper amount of tax, interest, additions~~
10 ~~to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty~~
11 ~~collected by the director from the purchaser shall be credited against the amount otherwise due~~
12 ~~from the seller on the purchases or sales where the exemption was claimed.]~~

13 2. If the director of revenue is not satisfied with the return and payment of the tax made
14 by any person, he is hereby authorized and empowered to make an additional assessment of tax
15 due from such person, based upon the facts contained in the return or upon any information
16 within his possession or that shall come into his possession.

17 3. The director of revenue shall give to the person written notice of such additional or
18 revised assessment by certified or registered mail to the person at his or its last known address.

144.212. 1. In addition to all other provisions of law provided for exemptions, if an
2 **exemption is claimed by a purchaser:**

3 **(1) The seller shall obtain identifying information of the purchaser and the reason**
4 **for claiming a tax exemption at the time of the purchase;**

5 **(2) A purchaser shall not be required to provide a signature to claim an exemption**
6 **from tax unless a paper exemption certificate is used;**

7 **(3) The seller shall use the standard form for claiming an exemption electronically**
8 **prescribed by the director of revenue and acceptable to the streamlined sales and use tax**
9 **governing board;**

10 **(4) The seller shall obtain the same information for proof of a claimed exemption**
11 **regardless of the medium in which the transaction occurred;**

12 **(5) The seller shall maintain proper records of exempt transactions and provide**
13 **such records to the director of revenue or the director's designee upon request; and**

14 **(6) In the case of drop shipment sales, a third-party vendor such as a drop shipper**
15 **may claim a resale exemption based on an exemption certificate provided by its customer**

16 or any other acceptable information available to the third-party vendor evidencing
17 qualification for a resale exemption, regardless of whether the customer is registered to
18 collect and remit sales and use tax in the state where the sale is sourced.

19 2. Sellers that comply with the requirements of this section shall be relieved from
20 collecting and remitting tax otherwise applicable if it is determined that the purchaser
21 improperly claimed an exemption, and such purchaser shall be liable for the nonpayment
22 of tax. Relief from liability provided under this section shall not apply to a seller who
23 fraudulently fails to collect tax, to a seller who solicits purchasers to participate in the
24 unlawful claim of an exemption, to a seller who accepts an exemption certificate if the
25 purchaser claims an entity-based exemption if the subject of the transaction sought to be
26 covered by the exemption certificate is actually received by the purchaser at a location
27 operated by the seller and the state in which that location resides provides an exemption
28 certificate that clearly and affirmatively indicates that the claimed exemption is not
29 available in such state, or to a seller who accepts an exemption certificate claiming multiple
30 points of use for tangible personal property other than computer software for which an
31 exemption claiming multiple points of use:

32 (1) A seller shall be relieved from collecting and remitting tax otherwise applicable
33 if the seller obtains a fully completed exemption certificate or captures the relevant data
34 elements required under the agreement within ninety days subsequent to the date of sale;
35 and

36 (2) If a seller fails to obtain an exemption certificate or all relevant data elements
37 as provided in this section, the seller may, within one hundred twenty days subsequent to
38 a request for substantiation by the director of revenue or the director's designee, either
39 prove that the transaction was not subject to tax by other means or obtain a fully
40 completed exemption certificate from the purchaser, taken in good faith.

41 3. Nothing in this section shall affect the ability of the director of revenue or the
42 director's designee to require purchasers to update exemption certificate information or
43 to reapply with the state to claim certain exemptions.

44 4. Notwithstanding the provisions of subsection 2 of this section to the contrary, the
45 director shall relieve a seller of the tax otherwise applicable if the seller obtains a blanket
46 exemption certificate for a purchaser with which the seller has a recurring business
47 relationship. The director shall not request from the seller renewal of blanket certificates
48 or updates of exemption certificate information or data elements if there is a recurring
49 business relationship between the buyer and seller. For purposes of this section, a
50 recurring business relation exists if a period of no more than twelve months elapses
51 between sales transactions.

144.285. 1. ~~[In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the director of revenue shall establish brackets, showing the amounts of tax to be collected on sales of specified amounts, which shall be applicable to all taxable transactions]~~
When a seller is computing the amount of tax owed by the purchaser and remitted to the state:

(1) Tax computation shall be carried to the third decimal place; and

(2) The tax shall be rounded to a whole cent using a method that rounds up to the next cent if the third decimal place is greater than four.

2. ~~[In all instances where statements covering taxable purchases are rendered to the taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying the applicable tax rate to the taxable purchases represented on the statement, rounded to the nearest whole cent, or by application of the brackets established by the director of revenue, at the option of the retail vendor]~~ **Sellers may elect to compute the tax due on a transaction on an item or an invoice basis. The provision of this subsection may be applied to the aggregated state and local taxes.**

3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax any sum in excess of the sums provided for in this section.

4. ~~[A vendor may, at his option, determine the amount charged to and received from each purchaser by use of a formula which applies the applicable tax rate to each taxable purchase, rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to all purchases similarly situated.~~

~~5.]~~ Amounts which a vendor charges to and receives from the purchaser in accordance with this section shall not be includable in ~~[his]~~ **the vendor's** gross receipts if the amounts are separately charged or stated.

~~[6.]~~ **5.** If sales tax for one or more local political subdivisions is owed by a taxpayer ~~[pursuant to]~~ **under** chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a filing period specified in section 144.080, the director of revenue shall deposit the tax remitted proportionately to each taxing jurisdiction in accordance with the percentage that each such jurisdiction's share of the tax due for the filing period bears to the total tax due from such taxpayer for such period. The unpaid balance due along with penalties and interest shall be similarly prorated among the state and all local jurisdictions for which tax was due during the filing period for which an underpayment occurs. The provisions of this subsection shall apply to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax Holiday".

2. ~~[For purposes of this section, the following terms mean:~~

~~(1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers, and~~

~~(2) "Energy star certified", any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.~~

~~3.]~~ In each year beginning on or after January 1, 2009, there is hereby specifically exempted from state **and local** sales tax law all retail sales of any ~~[energy star certified]~~ new appliance **that is an Energy Star qualified product**, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth. **Where a purchaser and seller are located in two different time zones, the time zone of the seller's location shall determine the authorized exemption period.**

~~[4. A political subdivision may allow the sales tax holiday under this section to apply to its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any such ordinance or order.~~

~~5. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.]~~

3. A sale of property which is eligible for an exemption under subsection 1 of this section but is purchased under a layaway sale shall only qualify for an exemption if:

(1) Final payment on a layaway order is made by, and the property is given to, the purchaser during the exemption period; or

(2) The purchaser selects the property and the seller accepts the order for the property during the exemption period, for immediate delivery upon full payment, even if delivery is made after the exemption period.

4. The exemption of a bundled transaction shall be calculated as provided by law for all other bundled transactions.

5. (1) For any discount offered by a seller that is a reduction of the sales price of the product, the discounted sales price shall determine whether the sales price falls below the price threshold provided in subsection 1 of this section. A coupon that reduces the sales

36 price shall be treated as a discount only if the seller is not reimbursed for the coupon
37 amount by a third party.

38 (2) If a discount applies to the total amount paid by a purchaser rather than to the
39 sales price of a particular product and the purchaser has purchased both exempt property
40 and taxable property, the seller shall allocate the discount based on the total sales prices
41 of the taxable property compared to the total sales prices of all property sold in the same
42 transaction.

43 6. Items that are normally sold as a single unit shall continue to be sold in that
44 manner and shall not be priced separately and sold as individual items.

45 7. Items that are purchased during an exemption period but that are not delivered
46 to the purchaser until after the exemption period due to the item not being in stock shall
47 qualify for an exemption. The provisions of this subsection shall not apply to an item that
48 was delivered during an exemption period but was purchased prior to or after the
49 exemption period.

50 8. (1) If a purchaser purchases an item of eligible property during an exemption
51 period but later exchanges the item for a similar eligible item after the exemption period,
52 no additional tax shall be due on the new item.

53 (2) If a purchaser purchases an item of eligible property during an exemption
54 period but later returns the item after the exemption period and receives credit on the
55 purchase of a different nonexempt item, the appropriate sales tax shall be due on the sale
56 of the newly purchased item.

57 (3) If a purchaser purchases an item of eligible property before an exemption
58 period but during the exemption period returns the item and receives credit on the
59 purchase of a different item of eligible property, no sales tax shall be due on the sale of the
60 new item if the new item is purchased during the exemption period.

61 (4) For a sixty-day period immediately following the end of the exemption period,
62 if a purchaser returns an exempt item, no credit for or refund of sales tax shall be given
63 unless the purchaser provides a receipt or invoice that shows tax was paid, or the seller has
64 sufficient documentation to show that tax was paid on the item being returned.

65 9. For items that require delivery, an item shall be considered exempt if:

66 (1) The item is both delivered to and paid for by the purchaser during the
67 exemption period; or

68 (2) The purchaser orders and pays for the item and the seller accepts the order
69 during the exemption period for immediate shipment, even if delivery is made after the
70 exemption period. For the purposes of this subdivision, a seller shall be considered to have
71 accepted an order when the seller has taken action to fill the order for immediate shipment.

72 Actions to fill an order shall include placement of an "in date" stamp on a mail order or
73 the assignment of an "order number" to a telephone order. An order shall be considered
74 for immediate shipment when the purchaser does not request delayed shipment. An order
75 shall be considered for immediate shipment notwithstanding a shipment that may be
76 delayed because of a backlog of orders or because an item is currently unavailable or on
77 back order.

144.560. 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 seller and shall comply with this chapter.

28 (2) "Marketplace seller", a seller that makes sales through any electronic
29 marketplace operated by a marketplace facilitator;

(3) "Person", any individual, firm, copartnership, joint venture, association, corporation, municipal or private, whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the department of transportation, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit;

(4) "Purchaser", any person who is the recipient for a valuable consideration of any sale of tangible personal property acquired for use, storage, or consumption in this state;

(5) "Qualifying amount", one hundred thousand dollars or an amount as otherwise prescribed by the department;

(6) "Retail sale", as defined in section 144.011, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state and subject to tax under subdivision (9) of subsection 1 of section 144.020;

(7) "Seller", a person selling or furnishing tangible personal property or rendering services on the receipts from which a tax is imposed under section 144.020.

2. By no later than January 1, 2020, marketplace facilitators that reach the threshold in subsection 4 of section 144.021 shall register with the department to collect and remit sales tax on sales made through the marketplace facilitator's marketplace by or on behalf of a marketplace seller that are delivered in the state, whether by the marketplace facilitator or another person. Such retail sales shall include those made directly by the marketplace facilitator and shall also include those retail sales made by marketplace sellers through the marketplace facilitator's marketplace. The collection and reporting requirements of this subsection shall not apply to retail sales other than those made through a marketplace facilitator's marketplace.

3. Marketplace facilitators that collect sales tax under this section may report and remit the tax in accordance with the provisions of sections 144.530 to 144.555 and shall maintain records of all sales delivered to a location in the state, including copies of invoices showing the purchaser, address, purchase amount, and sales tax collected. Such records shall be made available for review and inspection upon request by the department.

4. Marketplace facilitators who properly collect and then remit to the department in a timely manner sales tax on sales in accordance with the provisions of this section by or on behalf of marketplace sellers shall be eligible for any discount provided under this chapter.

64 **5. The marketplace facilitator shall provide the purchaser with a statement or**
65 **invoice showing that the sales tax was collected and shall be remitted on the purchaser's**
66 **behalf.**

67 **6. Any taxpayer who remits sales tax under this section shall be entitled to refunds**
68 **or credits to the same extent and in the same manner provided for in section 144.190 for**
69 **taxes collected and remitted through this section.**

70 **7. Marketplace facilitators shall be subject to the penalty provisions, procedures,**
71 **and reporting requirements of this chapter.**

72 **8. The distribution of the sales tax remitted by marketplace facilitators shall be**
73 **made in accordance with the provisions of this chapter.**

144.600. 1. This law may be cited as the "Compensating Use Tax Law".

2 **2. All provisions in sections 144.010 to 144.527 with respect to sales into this state**
3 **by out-of-state sellers shall apply to the compensating use tax law.**

144.612. 1. A vendor is required to register with the director under this chapter for
2 **the collection and remittance of use tax if the vendor is engaged in business activities within**
3 **this state. For purposes of this chapter, "engaging in business activities within this state"**
4 **includes:**

5 **(1) Maintaining or having a franchisee or licensee operating under the seller's trade**
6 **name in this state if the franchisee or licensee is required to collect sales tax under sections**
7 **144.010 to 144.527; and**

8 **(2) Soliciting sales or taking orders by sales agents or traveling representatives.**

9 **2. A vendor is presumed to engage in business activities within this state if any**
10 **person, other than a common carrier acting in its capacity as such, that has substantial**
11 **nexus with this state:**

12 **(1) Sells a similar line of products as the vendor and does so under the same or a**
13 **similar business name;**

14 **(2) Maintains an office, distribution facility, warehouse, or storage place, or similar**
15 **place of business in the state to facilitate the delivery of property or services sold by the**
16 **vendor to the vendor's customers;**

17 **(3) Delivers, installs, assembles, or performs maintenance services for the vendor's**
18 **customers within the state;**

19 **(4) Facilitates the vendor's delivery of property to customers in the state by**
20 **allowing the vendor's customers to pick up property sold by the vendor at an office,**
21 **distribution facility, warehouse, storage place, or similar place of business maintained by**
22 **the person in the state; or**

23 **(5) Conducts any other activities in the state that are significantly associated with**
24 **the vendor's ability to establish and maintain a market in the state for the sales;**

25 **3. The presumption in subsection 2 may be rebutted by demonstrating that the**
26 **person's activities in the state are not significantly associated with the vendor's ability to**
27 **establish or maintain a market in this state for the vendor's sales;**

28 **4. Notwithstanding subsection 2, a vendor shall be presumed to engage in business**
29 **activities within this state if the vendor enters into an agreement with one or more residents**
30 **of this state under which the resident, for a commission or other consideration, directly or**
31 **indirectly refers potential customers, whether by a link on an internet website, an**
32 **in-person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative**
33 **gross receipts from sales by the vendor to customers in the state who are referred to the**
34 **vendor by all residents with this type of an agreement with the vendor is in excess of ten**
35 **thousand dollars during the preceding twelve months; and**

36 **5. The presumption in subsection 4 may be rebutted by submitting proof that the**
37 **residents with whom the vendor has an agreement did not engage in any activity within the**
38 **state that was significantly associated with the vendor's ability to establish or maintain the**
39 **vendor's market in the state during the preceding twelve months. Such proof may consist**
40 **of sworn written statements from all of the residents with whom the vendor has an**
41 **agreement stating that they did not engage in any solicitation in the state on behalf of the**
42 **vendor during the preceding year, provided that such statements were provided and**
43 **obtained in good faith.**

144.655. 1. Every vendor, on or before the last day of the month following each calendar
2 quarterly period of three months, shall file with the director of revenue a return of all taxes
3 collected for the preceding quarter in the form prescribed by the director of revenue, showing the
4 total sales price of the tangible personal property sold by the vendor, the storage, use or
5 consumption of which is subject to the tax levied by this law, and other information the director
6 of revenue deems necessary. The return shall be accompanied by a remittance of the amount of
7 the tax required to be collected by the vendor during the period covered by the return. Returns
8 shall be signed by the vendor or the vendor's authorized agent. The director of revenue may
9 promulgate rules or regulations changing the filing and payment requirements of vendors, but
10 shall not require any vendor to file and pay more frequently than required in this section.

11 2. Where the aggregate amount of tax required to be collected by a vendor is in excess
12 of two hundred and fifty dollars for either the first or second month of a calendar quarter, the
13 vendor shall pay such aggregate amount for such months to the director of revenue by the
14 twentieth day of the succeeding month. The amount so paid shall be allowed as a credit against
15 the liability shown on the vendor's quarterly return required by this section.

16 3. Where the aggregate amount of tax required to be collected by a vendor is less than
17 forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
18 vendor to file a return for a calendar year. The return shall be filed and the taxes paid on or
19 before January thirty-first of the succeeding year.

20 4. Except as provided in subsection 5 of this section, every person purchasing tangible
21 personal property, the storage, use or consumption of which is subject to the tax levied by
22 sections 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance
23 with the provisions of section 144.650, shall file with the director of revenue a return for the
24 preceding reporting period in the form and manner that the director of revenue prescribes,
25 showing the total sales price of the tangible property purchased during the preceding reporting
26 period and any other information that the director of revenue deems necessary for the proper
27 administration of sections 144.600 to 144.748. The return shall be accompanied by a remittance
28 of the amount of the tax required by sections 144.600 to 144.748 to be paid by the person.
29 Returns shall be signed by the person liable for the tax or such person's duly authorized agent.
30 For purposes of this subsection, the reporting period shall be determined by the director of
31 revenue and may be a calendar quarter or a calendar year. Annual returns and payments required
32 by the director ~~[pursuant to]~~ **under** this subsection shall be due on or before April fifteenth of
33 the year for the preceding calendar year and quarterly returns and payments shall be due on or
34 before the last day of the month following each calendar period of three months. Upon the
35 taxpayer's request, the director may allow the filing of such returns and payments on a monthly
36 basis. If a taxpayer elects to file a monthly return and payment, such return and payment shall
37 be due on or before the twentieth day of the succeeding month.

38 5. Any person purchasing tangible personal property subject to the taxes imposed by
39 sections 144.600 to 144.748 shall not be required to file a use tax return with the director of
40 revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two
41 thousand dollars in any calendar year.

42 6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the
43 tax imposed ~~[pursuant to]~~ **under** sections 144.600 to 144.748 on the total gross receipts of all
44 sales of tangible personal property used, stored or consumed in this state and to remit all taxes
45 collected to the director of revenue in accordance with the provisions of this section nor shall it
46 relieve a purchaser from paying such taxes to a vendor registered in accordance with the
47 provisions of section 144.650.

48 **7. Any out-of-state seller that is not legally required to register for use tax in this**
49 **state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a**
50 **return for the calendar year. The return shall be filed and the taxes paid on or before**
51 **January thirty-first of the succeeding year.**

144.710. ~~[From every remittance made by a vendor as required by sections 144.600 to~~
2 ~~144.745 to the director of revenue on or before the date when the remittance becomes due, the~~
3 ~~vendor may deduct and retain an amount equal to two percent thereof]~~ **Sections 144.210 and**
4 **144.212, pertaining to the allowance for timely remittance of payment, are applicable to**
5 **the tax levied by this law.**

144.759. 1. All local use taxes collected by the director of revenue ~~[pursuant to]~~ **under**
2 sections 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost
3 of collection, which shall be deposited in the state's general revenue fund after payment of
4 premiums for surety bonds as provided ~~[in]~~ **under** section 32.087 shall be deposited with the
5 state treasurer in a local use tax trust fund, which fund shall be separate and apart from the local
6 sales tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state
7 funds and shall not be commingled with any funds of the state. The director of revenue shall
8 keep accurate records of the amount of money in the trust fund which was collected in each
9 county or municipality imposing a local use tax, and the records shall be open to the inspection
10 of officers of the county or municipality and to the public. No later than the tenth day of each
11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the
12 preceding month, except as provided in subsection 2 of this section, to the county or municipality
13 treasurer, or such other officer as may be designated by the county or municipality ordinance or
14 order, of each county or municipality imposing the tax authorized by sections 144.757 to
15 144.761, the sum due the county or municipality as certified by the director of revenue.

16 2. The director of revenue shall distribute all moneys which would be due any county
17 having a charter form of government and having a population of nine hundred thousand or more
18 to the county treasurer or such other officer as may be designated by county ordinance, who shall
19 distribute such moneys as follows: the portion of the use tax imposed by the county which
20 equals one-half the rate of sales tax in effect for such county shall be disbursed to the county
21 treasurer for expenditure throughout the county for public safety, parks, and job creation, subject
22 to any qualifications and regulations adopted by ordinance of the county. Such ordinance shall
23 require an audited comprehensive financial report detailing the management and use of such
24 funds each year. Such ordinance shall also require that the county and the municipal league of
25 the county jointly prepare a strategy to guide expenditures of funds and conduct an annual review
26 of the strategy. The treasurer or such other officer as may be designated by county ordinance
27 shall distribute one-third of the balance to the county and to each city, town and village in group
28 B according to section 66.620 as modified by this section, a portion of the two-thirds remainder
29 of such balance equal to the percentage ratio that the population of each such city, town or
30 village bears to the total population of all such group B cities, towns and villages. For the
31 purposes of this subsection, population shall be determined by the last federal decennial census

32 or the latest census that determines the total population of the county and all political
33 subdivisions therein. For the purposes of this subsection, each city, town or village in group A
34 according to section 66.620 but whose per capita sales tax receipts during the preceding calendar
35 year ~~[pursuant to]~~ **under** sections 66.600 to 66.630 were less than the per capita countywide
36 average of all sales tax receipts during the preceding calendar year, shall be treated as a group
37 B city, town or village until the per capita amount distributed to such city, town or village equals
38 the difference between the per capita sales tax receipts during the preceding calendar year and
39 the per capita countywide average of all sales tax receipts during the preceding calendar year.

40 3. The director of revenue may authorize the state treasurer to make refunds from the
41 amounts in the trust fund and credited to any county or municipality for erroneous payments and
42 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
43 such counties or municipalities. If any county or municipality abolishes the tax, the county or
44 municipality shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the
45 effective date of the repeal, and **the repeal shall be effective as provided by subsection 19 of**
46 **section 32.097.** The director of revenue may order retention in the trust fund, for a period of one
47 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
48 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
49 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
50 county or municipality, the director of revenue shall authorize the state treasurer to remit the
51 balance in the account to the county or municipality and close the account of that county or
52 municipality. The director of revenue shall notify each county or municipality of each instance
53 of any amount refunded or any check redeemed from receipts due the county or municipality.

54 4. Except as modified ~~[in]~~ **under** sections 144.757 to 144.761, all provisions of sections
55 32.085 ~~[and]~~ **to** 32.087 applicable to the local sales tax, except for subsection 12 of section
56 32.087, and all provisions of sections 144.600 to 144.745 shall apply to the tax imposed
57 ~~[pursuant to]~~ **under** sections 144.757 to 144.761, and the director of revenue shall perform all
58 functions incident to the administration, collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax ~~[pursuant to]~~ **under**
2 sections 144.757 to 144.761 may repeal or amend such local use tax unless such repeal or
3 amendment is submitted to and approved by the voters of the county or municipality in the
4 manner provided in section 144.757; provided, however, that the repeal of the local sales tax
5 within the county or municipality shall be deemed to repeal the local use tax imposed ~~[pursuant~~
6 ~~to]~~ **under** sections 144.757 to 144.761.

7 2. Whenever the governing body of any county or municipality in which a local use tax
8 has been imposed in the manner provided by sections 144.757 to 144.761 receives a petition,
9 signed by fifteen percent of the registered voters of such county or municipality voting in the last

10 gubernatorial election, calling for an election to repeal such local use tax, the governing body
11 shall submit to the voters of such county or municipality a proposal to repeal the county or
12 municipality use tax imposed ~~[pursuant to]~~ **under** sections 144.757 to 144.761. If a majority of
13 the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal
14 to repeal the local use tax, then the ordinance or order imposing the local use tax, along with any
15 amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting
16 thereon are opposed to the proposal to repeal the local use tax, then the ordinance or order
17 imposing the local use tax, along with any amendments thereto, shall remain in effect. **The**
18 **notice provision of section 32.087 shall apply to such repeal of this tax.**

184.845. 1. The board of the district may impose a museum and cultural district sales
2 tax by resolution on all retail sales made in such museum and cultural district which are subject
3 to ~~[taxation pursuant to the provisions of sections 144.010 to 144.525]~~ **sales tax under chapter**
4 **144.** Such museum and cultural district sales tax may be imposed for any museum or cultural
5 purpose designated by the board of the museum and cultural district. If the resolution is adopted
6 the board of the district may submit the question of whether to impose a sales tax authorized by
7 this section to the qualified voters, who shall have the same voting interests as with the election
8 of members of the board of the district.

9 2. The sales tax authorized by this section shall become effective ~~[on the first day of the~~
10 ~~second calendar quarter following adoption of the tax by the board or qualified voters]~~ **as**
11 **provided in subsection 19 of section 32.087,** if the board elects to submit the question of
12 whether to impose a sales tax to the qualified voters.

13 3. In each museum and cultural district in which a sales tax has been imposed in the
14 manner provided by this section, every retailer shall add the tax imposed by the museum and
15 cultural district ~~[pursuant to]~~ **under** this section to the retailer's sale price, and when so added
16 such tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until
17 paid, and shall be recoverable at law in the same manner as the purchase price.

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

24 5. All revenue received by a museum and cultural district from the tax authorized by this
25 section which has been designated for a certain museum or cultural purpose shall be deposited
26 in a special trust fund and shall be used solely for such designated purpose. All funds remaining
27 in the special trust fund shall continue to be used solely for such designated museum or cultural

28 purpose. Any funds in such special trust fund which are not needed for current expenditures may
29 be invested by the board of directors in accordance with applicable laws relating to the
30 investment of other museum or cultural district funds.

31 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or
33 taxable services at retail within the museum and cultural district adopting such tax, if such
34 property and services are subject to taxation by ~~[the state of Missouri pursuant to the provisions~~
35 ~~of sections 144.010 to 144.525]~~ **this state under chapter 144.** Any museum and cultural district
36 sales tax imposed ~~[pursuant to]~~ **under** this section shall be imposed at a rate that shall be uniform
37 throughout the district.

38 7. On and after the effective date of any tax imposed ~~[pursuant to]~~ **under** this section,
39 the ~~[museum and cultural district]~~ **director of revenue** shall perform all functions incident to
40 the administration, collection, enforcement, and operation of the tax. The tax imposed ~~[pursuant~~
41 ~~to]~~ **under** this section shall be collected and reported upon such forms and under such
42 administrative rules and regulations as may be prescribed by the ~~[museum and cultural district]~~
43 **director of revenue.**

44 8. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter 144**
45 governing the state sales tax, sections 32.085 ~~[and]~~ **to** 32.087, and section 32.057, the uniform
46 confidentiality provision, shall apply to the collection of the tax imposed by this section, except
47 as modified in this section. All revenue collected under this section by the director of the
48 department of revenue on behalf of the museum and cultural districts ~~[, except for one percent~~
49 ~~for the cost of collection which shall be deposited in the state's general revenue fund,]~~ shall be
50 deposited in a special trust fund, which is hereby created and shall be known as the "Missouri
51 Museum Cultural District Tax Fund", and shall be used solely for such designated purpose.
52 ~~[Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any~~
53 ~~funds of the state.]~~ The director may make refunds from the amounts in the fund and credited to
54 the district for erroneous payments and overpayments made, and may redeem dishonored checks
55 and drafts deposited to the credit of such county.

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

60 10. The same sales tax permit, exemption certificate and retail certificate required ~~[by~~
61 ~~sections 144.010 to 144.525]~~ **under chapter 144** for the administration and collection of the
62 state sales tax shall satisfy the requirements of this section, and no additional permit or
63 exemption certificate or retail certificate shall be required; except that the museum and cultural

64 district may prescribe a form of exemption certificate for an exemption from the tax imposed
65 ~~[by]~~ **under** this section.

66 11. The penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter**
67 **144** for violation of those sections are hereby made applicable to violations of this section.

68 12. ~~[For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~
69 ~~retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place~~
70 ~~of business of the retailer unless the tangible personal property sold is delivered by the retailer~~
71 ~~or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an~~
72 ~~out-of-state destination. In the event a retailer has more than one place of business in this state~~
73 ~~which participates in the sale, the sale shall be deemed to be consummated at the place of~~
74 ~~business of the retailer where the initial order for the tangible personal property is taken, even~~
75 ~~though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or~~
76 ~~billing. A sale by a retailer's employee shall be deemed to be consummated at the place of~~
77 ~~business from which the employee works.~~

78 ~~———13.]~~ All sales taxes collected by the museum and cultural district shall be deposited by
79 the museum and cultural district in a special fund to be expended for the purposes authorized in
80 this section. The museum and cultural district shall keep accurate records of the amount of
81 money which was collected ~~[pursuant to]~~ **under** this section, and the records shall be open to the
82 inspection by the officers and directors of each museum and cultural district and the Missouri
83 department of revenue. Tax returns filed by businesses within the district shall otherwise be
84 considered as confidential in the same manner as sales tax returns filed with the Missouri
85 department of revenue.

86 ~~[14.]~~ **13.** No museum and cultural district imposing a sales tax ~~[pursuant to]~~ **under** this
87 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
88 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
89 revenue bonds, notes or other obligations which it has issued or which have been issued to
90 finance any project or projects.

91 **14. Except as modified in this section, all provisions under sections 32.085 to 32.087**
92 **shall apply to the tax imposed under this section.**

221.407. 1. The commission of any regional jail district may impose, by order, a sales
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
3 percent, or one-half of one percent on all retail sales made in such region which are subject to
4 taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter 144** for the
5 purpose of providing jail services and court facilities and equipment for such region. The tax
6 authorized by this section shall be in addition to any and all other sales taxes allowed by law,
7 except that no order imposing a sales tax ~~[pursuant to]~~ **under** this section shall be effective

8 unless the commission submits to the voters of the district, on any election date authorized in
9 chapter 115, a proposal to authorize the commission to impose a tax.

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

12 Shall the regional jail district of _____ (counties' names) impose a
13 region-wide sales tax of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of
14 providing jail services and court facilities and equipment for the region?

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 district voting thereon
21 are in favor of the proposal, then the order and any amendment to such order shall be in effect
22 ~~[on the first day of the second quarter immediately following the election approving the~~
23 ~~proposal]~~ **as provided by subsection 19 of section 32.087.** If the proposal receives less than
24 the required majority, the commission shall have no power to impose the sales tax authorized
25 ~~[pursuant to]~~ **under** this section unless and until the commission shall again have submitted
26 another proposal to authorize the commission to impose the sales tax authorized by this section
27 and such proposal is approved by the required majority of the qualified voters of the district
28 voting on such proposal; however, in no event shall a proposal ~~[pursuant to]~~ **under** this section
29 be submitted to the voters sooner than twelve months from the date of the last submission of a
30 proposal ~~[pursuant to]~~ **under** this section.

31 3. All revenue received by a district from the tax authorized ~~[pursuant to]~~ **under** this
32 section shall be deposited in a special trust fund and shall be used solely for providing jail
33 services and court facilities and equipment for such district for so long as the tax shall remain
34 in effect.

35 4. Once the tax authorized by this section is abolished or terminated by any means, all
36 funds remaining in the special trust fund shall be used solely for providing jail services and court
37 facilities and equipment for the district. Any funds in such special trust fund which are not
38 needed for current expenditures may be invested by the commission in accordance with
39 applicable laws relating to the investment of other county funds.

40 5. All sales taxes collected by the director of revenue ~~[pursuant to]~~ **under** this section
41 on behalf of any district~~], less one percent for cost of collection which shall be deposited in the~~
42 ~~state's general revenue fund after payment of premiums for surety bonds as provided in section~~
43 ~~32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the

44 "Regional Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax
45 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
46 the state. The director of revenue shall keep accurate records of the amount of money in the trust
47 fund which was collected in each district imposing a sales tax ~~[pursuant to]~~ **under** this section,
48 and the records shall be open to the inspection of officers of each member county and the public.
49 Not later than the tenth day of each month the director of revenue shall distribute all moneys
50 deposited in the trust fund during the preceding month to the district which levied the tax. Such
51 funds shall be deposited with the treasurer of each such district, and all expenditures of funds
52 arising from the regional jail district sales tax trust fund shall be paid ~~[pursuant to]~~ **under** an
53 appropriation adopted by the commission and shall be approved by the commission.
54 Expenditures may be made from the fund for any function authorized in the order adopted by the
55 commission submitting the regional jail district tax to the voters.

56 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
57 amounts in the trust fund and credited to any district for erroneous payments and overpayments
58 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
59 If any district abolishes the tax, the commission shall notify the director of revenue of the action
60 ~~[at least ninety days]~~ prior to the effective date of the repeal, and **the repeal shall be effective**
61 **as provided by subsection 19 of section 32.087**. The director of revenue may order retention
62 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of
63 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
64 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective
65 date of abolition of the tax in such district, the director of revenue shall remit the balance in the
66 account to the district and close the account of that district. The director of revenue shall notify
67 each district in each instance of any amount refunded or any check redeemed from receipts due
68 the district.

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

71 8. The provisions of this section shall expire September 30, 2015.

238.235. 1. (1) Any transportation development district may by resolution impose a
2 transportation development district sales tax on all retail sales made in such transportation
3 development district which are subject to taxation ~~[pursuant to the provisions of sections 144.010~~
4 ~~to 144.525]~~ **under chapter 144**, except such transportation development district sales tax shall
5 not apply to the sale or use of motor vehicles, trailers, boats, ~~[or]~~ outboard motors ~~[nor to all~~
6 ~~sales of electricity or electrical current, water and gas, natural or artificial, nor to sales of service~~
7 ~~to telephone subscribers, either local or long distance]~~ , **electricity, piped natural or artificial**
8 **gas, or other fuels delivered by the seller**. Such transportation development district sales tax

9 may be imposed for any transportation development purpose designated by the transportation
10 development district in its ballot of submission to its qualified voters, except that no resolution
11 enacted ~~[pursuant to]~~ **under** the authority granted by this section shall be effective unless:

12 (a) The board of directors of the transportation development district submits to the
13 qualified voters of the transportation development district a proposal to authorize the board of
14 directors of the transportation development district to impose or increase the levy of an existing
15 tax ~~[pursuant to the provisions of]~~ **under** this section; or

16 (b) The voters approved the question certified by the petition filed ~~[pursuant to]~~ **under**
17 subsection 5 of section 238.207.

18 (2) If the transportation district submits to the qualified voters of the transportation
19 development district a proposal to authorize the board of directors of the transportation
20 development district to impose or increase the levy of an existing tax ~~[pursuant to]~~ **under** the
21 provisions of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall
22 contain, but need not be limited to, the following language:

23 Shall the transportation development district of _____ (transportation
24 development district's name) impose a transportation development district-wide sales tax at the
25 rate of _____ (insert ~~amount~~ **rate of percent**) for a period of _____ (insert
26 number) years from the date on which such tax is first imposed for the purpose of
27 _____ (insert transportation development purpose)?

28 ☐ YES ☐ NO

29

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

32

33 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
34 of the proposal, then the resolution and any amendments thereto shall be in effect **as provided**
35 **by subsection 19 of section 32.087**. If a majority of the votes cast by the qualified voters voting
36 are opposed to the proposal, then the board of directors of the transportation development district
37 shall have no power to impose the sales tax authorized by this section unless and until the board
38 of directors of the transportation development district shall again have submitted another
39 proposal to authorize it to impose the sales tax ~~[pursuant to the provisions of]~~ **under** this section
40 and such proposal is approved by a majority of the qualified voters voting thereon.

41 (3) ~~[The sales tax authorized by this section shall become effective on the first day of the~~
42 ~~second calendar quarter after the department of revenue receives notification of the tax.~~

43 ~~_____ (4) In each transportation development district in which a sales tax has been imposed in~~
44 ~~the manner provided by this section, every retailer shall add the tax imposed by the transportation~~

45 ~~development district pursuant to this section to the retailer's sale price, and when so added such~~
46 ~~tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,~~
47 ~~and shall be recoverable at law in the same manner as the purchase price.~~

48 ~~—— (5) In order to permit sellers required to collect and report the sales tax authorized by this~~
49 ~~section to collect the amount required to be reported and remitted, but not to change the~~
50 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~
51 ~~fractions of pennies, the transportation development district may establish appropriate brackets~~
52 ~~which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~
53 ~~provided in section 144.285.~~

54 ~~—— (6)~~ All revenue received by a transportation development district from the tax authorized
55 by this section which has been designated for a certain transportation development purpose shall
56 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon
57 the expiration of the period of years approved by the qualified voters ~~[pursuant to]~~ **under**
58 subdivision (2) of this subsection or if the tax authorized ~~[by]~~ **under** this section is repealed
59 ~~[pursuant to]~~ **under** subsection ~~[6]~~ **4** of this section, all funds remaining in the special trust fund
60 shall continue to be used solely for such designated transportation development purpose. Any
61 funds in such special trust fund which are not needed for current expenditures may be invested
62 by the board of directors in accordance with applicable laws relating to the investment of other
63 transportation development district funds.

64 ~~[(7)]~~ **(4)** The sales tax may be imposed in increments of one-eighth of one percent, up
65 to a maximum of one percent on the receipts from the sale at retail of all tangible personal
66 property or taxable services at retail within the transportation development district adopting such
67 tax, if such property and services are subject to taxation by ~~[the state of Missouri pursuant to the~~
68 ~~provisions of sections 144.010 to 144.525]~~ **this state under chapter 144**, except such
69 transportation development district sales tax shall not apply to the sale or use of motor vehicles,
70 trailers, boats or outboard motors ~~[nor to public utilities]~~. Any transportation development
71 district sales tax imposed ~~[pursuant to]~~ **under** this section shall be imposed at a rate that shall
72 be uniform throughout the district.

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

3. ~~[On and after the effective date of any tax imposed pursuant to this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue.~~

~~4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.~~

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

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

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

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

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

115 ———5.] All sales taxes received by the transportation development district shall be deposited
116 by the director of revenue in a special fund to be expended for the purposes authorized in this
117 section. The director of revenue shall keep accurate records of the amount of money which was
118 collected ~~[pursuant to]~~ **under** this section, and the records shall be open to the inspection of
119 officers of each transportation development district and the general public.

120 ~~[6.]~~ **4.** (1) No transportation development district imposing a sales tax ~~[pursuant to]~~
121 **under** this section may repeal or amend such sales tax unless such repeal or amendment will not
122 impair the district's ability to repay any liabilities which it has incurred, money which it has
123 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
124 issued by the commission or any local transportation authority to finance any project or projects.

125 (2) Whenever the board of directors of any transportation development district in which
126 a transportation development sales tax has been imposed in the manner provided by this section
127 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
128 such transportation development sales tax, the board of directors shall, if such repeal will not
129 impair the district's ability to repay any liabilities which it has incurred, money which it has
130 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
131 issued by the commission or any local transportation authority to finance any project or projects,
132 submit to the qualified voters of such transportation development district a proposal to repeal the
133 transportation development sales tax imposed ~~[pursuant to the provisions of]~~ **under** this section.
134 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
135 of the proposal to repeal the transportation development sales tax, then the resolution imposing
136 the transportation development sales tax, along with any amendments thereto, is repealed **as**
137 **provided by subsection 19 of section 32.087.** If a majority of the votes cast by the qualified
138 voters voting thereon are opposed to the proposal to repeal the transportation development sales
139 tax, then the ordinance or resolution imposing the transportation development sales tax, along
140 with any amendments thereto, shall remain in effect.

141 ~~[7.]~~ **5.** Notwithstanding any provision of sections 99.800 to 99.865 and this section to
142 the contrary, the sales tax imposed by a district whose project is a public mass transportation
143 system shall not be considered economic activity taxes as such term is defined under sections
144 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of
145 section 99.845, or subsection 4 of section 99.957.

146 **6.** After the effective date of any tax imposed under the provisions of this section,
147 the director of revenue shall perform all functions incident to the administration,
148 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for
149 the state of Missouri, the additional tax authorized under the authority of this section. The
150 tax imposed under this section and the tax imposed under the sales tax law of the state of

151 Missouri shall be collected together and reported upon such forms and under such
152 administrative rules and regulations as may be prescribed by the director of revenue.

153 7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall
154 apply to the tax imposed under this section.

238.410. 1. Any county transit authority established ~~[pursuant to]~~ under section 238.400
2 may impose a sales tax of up to one percent on all retail sales made in such county which are
3 subject to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ chapter 144. The tax
4 authorized by this section shall be in addition to any and all other sales taxes allowed by law,
5 except that no sales tax imposed under the provisions of this section shall be effective unless the
6 governing body of the county, on behalf of the transit authority, submits to the voters of the
7 county, at a county or state general, primary or special election, a proposal to authorize the transit
8 authority to impose a tax.

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

11 Shall the _____ Transit Authority impose a countywide sales tax of
12 _____ (insert ~~[amount]~~ rate of percent) in order to provide revenues for the operation of
13 transportation facilities operated by the transit authority?

14 ☐ YES ☐ NO

15

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
20 of the proposal, then the tax shall become effective ~~[on the first day of the second calendar~~
21 ~~quarter following notification to the department of revenue of adoption of the tax]~~ as provided
22 by subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting
23 are opposed to the proposal, then the transit authority shall have no power to impose the sales
24 tax authorized by this section unless and until another proposal to authorize the transit authority
25 to impose the sales tax authorized by this section has been submitted and such proposal is
26 approved by a majority of the qualified voters voting thereon.

27 3. All revenue received by the transit authority from the tax authorized under the
28 provisions of this section shall be deposited in a special trust fund and shall be used solely by the
29 transit authority for construction, purchase, lease, maintenance and operation of transportation
30 facilities located within the county for so long as the tax shall remain in effect. Any funds in
31 such special trust fund which are not needed for current expenditures may be invested by the
32 transit authority in accordance with applicable laws relating to the investment of county funds.

33 4. No transit authority imposing a sales tax ~~[pursuant to]~~ **under** this section may repeal
34 or amend such sales tax unless such repeal or amendment is submitted to and approved by the
35 voters of the county in the same manner as provided ~~[in]~~ **under** subsection 1 of this section for
36 approval of such tax. Whenever the governing body of any county in which a sales tax has been
37 imposed in the manner provided by this section receives a petition, signed by ten percent of the
38 registered voters of such county voting in the last gubernatorial election, calling for an election
39 to repeal such sales tax, the governing body shall submit to the voters of such county a proposal
40 to repeal the sales tax imposed under ~~[the provisions of]~~ this section. If a majority of the votes
41 cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal
42 the sales tax, then such sales tax is repealed **as provided by subsection 19 of section 32.087.**
43 If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal
44 to repeal the sales tax, then such sales tax shall remain in effect.

45 5. The sales tax imposed under the provisions of this section shall impose upon all sellers
46 a tax for the privilege of engaging in the business of selling tangible personal property or
47 rendering taxable services at retail to the extent and in the manner provided ~~[in sections 144.010~~
48 ~~to 144.525]~~ **under chapter 144** and the rules and regulations of the director of revenue issued
49 pursuant thereto; except that the rate of the tax shall be the rate approved ~~[pursuant to]~~ **under**
50 this section. The amount reported and returned to the director of revenue by the seller shall be
51 computed on the basis of the combined rate of the tax imposed ~~[by sections 144.010 to 144.525]~~
52 **under chapter 144** and the tax imposed by this section, plus any amounts imposed under other
53 provisions of law.

54 6. After the effective date of any tax imposed under the provisions of this section, the
55 director of revenue shall perform all functions incident to the administration, collection,
56 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
57 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
58 The tax imposed under this section and the tax imposed under the sales tax law of the state of
59 Missouri shall be collected together and reported upon such forms and under such administrative
60 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
61 required to collect and report the sales tax to collect the amount required to be reported and
62 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy
63 of the tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285
64 shall apply to all taxable transactions.

65 7. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter 144**
66 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
67 apply to the collection of the tax imposed by this section, except as modified in this section. All
68 exemptions granted to agencies of government, organizations, persons and to the sale of certain

69 articles and items of tangible personal property and taxable services under the provisions of
70 ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the imposition and
71 collection of the tax imposed by this section. The same sales tax permit, exemption certificate
72 and retail certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the
73 administration and collection of the state sales tax shall satisfy the requirements of this section,
74 and no additional permit or exemption certificate or retail certificate shall be required; except
75 that the director of revenue may prescribe a form of exemption certificate for an exemption from
76 the tax imposed by this section. All discounts allowed the retailer under the provisions of the
77 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby
78 allowed and made applicable to any taxes collected under the provisions of this section. The
79 penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** for a
80 violation of those sections are hereby made applicable to violations of this section.

81 8. ~~[For the purposes of a sales tax imposed pursuant to this section, all retail sales shall~~
82 ~~be deemed to be consummated at the place of business of the retailer, except for tangible~~
83 ~~personal property sold which is delivered by the retailer or his agent to an out-of-state destination~~
84 ~~or to a common carrier for delivery to an out-of-state destination and except for the sale of motor~~
85 ~~vehicles, trailers, boats and outboard motors, which is provided for in subsection 12 of this~~
86 ~~section. In the event a retailer has more than one place of business in this state which~~
87 ~~participates in the sale, the sale shall be deemed to be consummated at the place of business of~~
88 ~~the retailer where the initial order for the tangible personal property is taken, even though the~~
89 ~~order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A~~
90 ~~sale by a retailer's employee shall be deemed to be consummated at the place of business from~~
91 ~~which he works.~~

92 ~~9.] All sales taxes collected by the director of revenue under this section on behalf of any~~
93 ~~transit authority[, less one percent for cost of collection which shall be deposited in the state's~~
94 ~~general revenue fund after payment of premiums for surety bonds as provided in this section,]~~
95 ~~shall be deposited in the state treasury in a special trust fund, which is hereby created, to be~~
96 ~~known as the "County Transit Authority Sales Tax Trust Fund". [The moneys in the county~~
97 ~~transit authority sales tax trust fund shall not be deemed to be state funds and shall not be~~
98 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of
99 the amount of money in the trust fund which was collected in each transit authority imposing a
100 sales tax under this section, and the records shall be open to the inspection of officers of the
101 county and the public. Not later than the tenth day of each month the director of revenue shall
102 distribute all moneys deposited in the trust fund during the preceding month to the transit
103 authority which levied the tax.

104 ~~[10.]~~ **9.** The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from
105 the amounts in the trust fund and credited to any transit authority for erroneous payments and
106 overpayments made, and may ~~[authorize the state treasurer to]~~ redeem dishonored checks and
107 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax,
108 the transit authority shall notify the director of revenue of the action ~~[at least ninety days]~~ prior
109 to the effective date of the repeal, and **the repeal shall be effective as provided by subsection**
110 **19 of section 32.087.** The director of revenue may order retention in the trust fund, for a period
111 of one year, of two percent of the amount collected after receipt of such notice to cover possible
112 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
113 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
114 in such transit authority, the director of revenue shall ~~[authorize the state treasurer to]~~ remit the
115 balance in the account to the transit authority and close the account of that transit authority. The
116 director of revenue shall notify each transit authority of each instance of any amount refunded
117 or any check redeemed from receipts due the transit authority. The director of revenue shall
118 annually report on his management of the trust fund and administration of the sales taxes
119 authorized by this section. He shall provide each transit authority imposing the tax authorized
120 by this section with a detailed accounting of the source of all funds received by him for the
121 transit authority.

122 ~~[11.]~~ **10.** The director of revenue and any of his deputies, assistants and employees who
123 shall have any duties or responsibilities in connection with the collection, deposit, transfer,
124 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the
125 hands of the director of revenue under the provisions of this section shall enter a surety bond or
126 bonds payable to any and all transit authorities in whose behalf such funds have been collected
127 under this section in the amount of one hundred thousand dollars; but the director of revenue
128 may enter into a blanket bond or bonds covering himself and all such deputies, assistants and
129 employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by
130 the director of revenue from the share of the collection retained by the director of revenue for the
131 benefit of the state.

132 ~~[12.]~~ **11.** Sales taxes imposed ~~[pursuant to]~~ **under** this section and use taxes on the
133 purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected
134 and remitted by the seller, but shall be collected by the director of revenue at the time application
135 is made for a certificate of title, if the address of the applicant is within a county where a sales
136 tax is imposed under this section. The amounts so collected, less the one percent collection cost,
137 shall be deposited in the county transit authority sales tax trust fund. The purchase or sale of
138 motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the

address of the applicant. As used in this subsection, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

~~[13.]~~ **12.** In any county where the transit authority sales tax has been imposed, if any person is delinquent in the payment of the amount required to be paid by him under this section or in the event a determination has been made against him for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to 144.525]~~ **under chapter 144.** Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under this section, the director of revenue shall notify the transit authority to which delinquent taxes are due under this section by United States registered mail or certified mail at least ten days before turning the case over to the attorney general. The transit authority, acting through its attorney, may join in such suit as a party plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In the event any person fails or refuses to pay the amount of any sales tax due under this section, the director of revenue shall promptly notify the transit authority to which the tax would be due so that appropriate action may be taken by the transit authority.

~~[14.]~~ **13.** Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by this section, the director of revenue shall permit the transit authority to join in any sale of property to pay the delinquent taxes and penalties due the state and to the transit authority under this section. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such transit authority under this section.

~~[15. The transit authority created under the provisions of sections 238.400 to 238.412 shall notify any and all affected businesses of the change in tax rate caused by the imposition of the tax authorized by sections 238.400 to 238.412.~~

~~———16.]~~ **14.** In the event that any transit authority in any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants submits a proposal in any election to increase the sales tax under this section, and such proposal is approved by the voters, the county shall be reimbursed for the costs of submitting such proposal from the funds derived from the tax levied under this section.

15. Except as provided in sections 238.400 to 238.412, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under sections 238.410 and 238.412.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of ~~[sections 144.010 to 144.525]~~ **chapter 144**. The tax authorized by this section and section 644.033 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective unless the governing body of the municipality or county submits to the voters of the municipality or county, at a municipal, county or state general, primary or special election, a proposal to authorize the governing body of the municipality or county to impose a tax, provided, that the tax authorized by this section shall not be imposed on the sales of food, as defined in section 144.014, when imposed by any county with a charter form of government and with more than one million inhabitants.

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

Shall the municipality (county) of _____ impose a sales tax of _____ (insert ~~[amount]~~ **rate of percent**) for the purpose of providing funding for _____ (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall ~~[be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax]~~ **become effective as provided in subsection 19 of section 32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality or county shall not impose the sales tax authorized in this section and section 644.033 until the governing body of the municipality or county resubmits another proposal to authorize the governing body of the municipality or county to impose the sales tax authorized by this section and section 644.033 and such proposal is approved by a majority of the qualified voters voting thereon; however, in no event shall a proposal ~~[pursuant to]~~ **under** this section and section 644.033 be submitted to the voters sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ **under** this section and section 644.033.

3. All revenue received by a municipality or county from the tax authorized under ~~[the provisions of]~~ this section and section 644.033 shall be deposited in a special trust fund and shall be used to provide funding for storm water control or for local parks, or both, within such municipality or county, provided that such revenue may be used for local parks outside such

37 municipality or county if the municipality or county is engaged in a cooperative agreement
38 ~~[pursuant to]~~ **under** section 70.220.

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

42 **5. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**
43 **apply to the tax imposed under this section.**
44

2 ~~[66.601. The duties of the director of revenue with respect to the~~
3 ~~allocation, division and distribution of sales and use tax proceeds determined to~~
4 ~~be due any county of the first classification having a charter form of government~~
5 ~~and having a population of nine hundred thousand or more inhabitants and all~~
6 ~~municipalities within such county, resulting from taxes levied or imposed under~~
7 ~~the authority of sections 66.600 to 66.630, section 144.748, and sections 94.850~~
8 ~~to 94.857, may be delegated to the county levying the county sales tax under~~
9 ~~sections 66.600 to 66.630, at the discretion of the director of revenue and with the~~
10 ~~consent of the county. Notwithstanding the provisions of section 32.057 to the~~
11 ~~contrary, if such duties are so assigned, the director of revenue shall furnish the~~
12 ~~county with sufficient information to perform such duties in such form as may be~~
13 ~~agreed upon by the director and the county at no cost to the county. The county~~
14 ~~shall be bound by the provisions of section 32.057, and shall use any information~~
15 ~~provided by the director of revenue under the provisions of this section solely for~~
16 ~~the purpose of allocating, dividing and distributing such sales and use tax~~
17 ~~revenues. The county shall exercise all of the director's powers and duties with~~
18 ~~respect to such allocation, division and distribution, and shall receive no fee for~~
19 ~~carrying out such powers and duties.]~~

2 ~~[67.1713. Beginning January 1, 2002, there is hereby specifically~~
3 ~~exempted from the tax imposed pursuant to section 67.1712 all sales of food as~~
4 ~~defined by section 144.014.]~~

2 ~~[67.1971. All entities remitting the sales tax authorized pursuant to~~
3 ~~section 67.1959 shall have their liability reduced by an amount equal to~~
4 ~~twenty-five percent of any taxes collected and remitted pursuant to sections~~
5 ~~94.802 to 94.805.]~~

2 ~~[144.043. 1. As used in this section, the following terms mean:~~
3 ~~(1) "Light aircraft", a light airplane that seats no more than four persons,~~
4 ~~with a gross weight of three thousand pounds or less, which is primarily used for~~
5 ~~recreational flying or flight training;~~
6 ~~(2) "Light aircraft kit", factory manufactured parts and components,~~
including engine, propeller, instruments, wheels, brakes, and air frame parts

7 which make up a complete aircraft kit or partial kit designed to be assembled into
8 a light aircraft and then operated by a qualified purchaser for recreational and
9 educational purposes;

10 ~~(3) "Parts and components", manufactured light aircraft parts, including~~
11 ~~air frame and engine parts, that are required by the qualified purchaser to~~
12 ~~complete a light aircraft kit, or spare or replacement parts for an already~~
13 ~~completed light aircraft;~~

14 ~~(4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit,~~
15 ~~parts or components who is nonresident of this state, who will transport the light~~
16 ~~aircraft, light aircraft kit, parts or components outside this state within ten days~~
17 ~~after the date of purchase, and who will register any light aircraft so purchased~~
18 ~~in another state or country. Such purchaser shall not base such aircraft in this~~
19 ~~state and such purchaser shall not be a resident of the state unless such purchaser~~
20 ~~has paid sales or use tax on such aircraft in another state.~~

21 ~~2. In addition to the exemptions granted under the provisions of section~~
22 ~~144.030, there shall also be specifically exempted from the provisions of sections~~
23 ~~144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and from the~~
24 ~~provisions of any local sales tax law, as defined in section 32.085, and from the~~
25 ~~computation of the tax levied, assessed or payable under sections 144.010 to~~
26 ~~144.525, sections 144.600 to 144.748, section 238.235, and under any local sales~~
27 ~~tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft~~
28 ~~kits, parts or components manufactured or substantially completed within this~~
29 ~~state, when such new light aircraft, light aircraft kits, parts or components are~~
30 ~~sold by the manufacturer to a qualified purchaser. The director of revenue shall~~
31 ~~prescribe the manner for a purchaser of a light aircraft, light aircraft kit, parts or~~
32 ~~components to establish that such person is a qualified purchaser and is eligible~~
33 ~~for the exemption established in this section.]~~
34

2 ~~[144.069. All sales taxes associated with the titling of motor~~
3 ~~vehicles, trailers, boats and outboard motors under the laws of Missouri~~
4 ~~shall be imposed at the rate in effect at the location of the address of the~~
5 ~~owner thereof, and all sales taxes associated with the titling of vehicles~~
6 ~~under leases of over sixty-day duration of motor vehicles, trailers, boats~~
7 ~~and outboard motors shall be imposed at the rate in effect, unless the~~
8 ~~vehicle, trailer, boat or motor has been registered and sales taxes have~~
9 ~~been paid prior to the consummation of the lease agreement at the~~
10 ~~location of the address of the lessee thereof on the date the lease is~~
11 ~~consummated, and all applicable sales taxes levied by any political~~
12 ~~subdivision shall be collected and remitted on such sales from the~~
13 ~~purchaser or lessee by the state department of revenue on that basis.]~~

2 ~~[144.517. In addition to the exemptions granted pursuant to~~
section 144.030, there shall also be exempted from state sales and use

3 ~~taxes all sales of textbooks, as defined by section 170.051, when such~~
4 ~~textbook is purchased by a student who possesses proof of current~~
5 ~~enrollment at any Missouri public or private university, college or other~~
6 ~~postsecondary institution of higher learning offering a course of study~~
7 ~~leading to a degree in the liberal arts, humanities or sciences or in a~~
8 ~~professional, vocational or technical field, provided that the books which~~
9 ~~are exempt from state sales tax are those required or recommended for a~~
10 ~~class. Upon request the institution or department must provide at least~~
11 ~~one list of textbooks to the bookstore each semester. Alternately, the~~
12 ~~student may provide to the bookstore a list from the instructor,~~
13 ~~department or institution of his or her required or recommended~~
14 ~~textbooks. This exemption shall not apply to any locally imposed sales~~
15 ~~or use tax.]~~
16

2 ~~[144.605. The following words and phrases as used in sections~~
3 ~~144.600 to 144.745 mean and include:~~

4 ~~(1) "Calendar quarter", the period of three consecutive calendar~~
5 ~~months ending on March thirty-first, June thirtieth, September thirtieth~~
6 ~~or December thirty-first;~~

7 ~~(2) "Engages in business activities within this state" includes:~~

8 ~~(a) Maintaining or having a franchisee or licensee operating under~~
9 ~~the seller's trade name in this state if the franchisee or licensee is required~~
10 ~~to collect sales tax pursuant to sections 144.010 to 144.525;~~

11 ~~(b) Soliciting sales or taking orders by sales agents or traveling~~
12 ~~representatives;~~

13 ~~(c) A vendor is presumed to engage in business activities within~~
14 ~~this state if any person, other than a common carrier acting in its capacity~~
15 ~~as such, that has substantial nexus with this state:~~

16 ~~a. Sells a similar line of products as the vendor and does so under~~
17 ~~the same or a similar business name;~~

18 ~~b. Maintains an office, distribution facility, warehouse, or storage~~
19 ~~place, or similar place of business in the state to facilitate the delivery of~~
20 ~~property or services sold by the vendor to the vendor's customers;~~

21 ~~c. Delivers, installs, assembles, or performs maintenance services~~
22 ~~for the vendor's customers within the state;~~

23 ~~d. Facilitates the vendor's delivery of property to customers in the~~
24 ~~state by allowing the vendor's customers to pick up property sold by the~~
25 ~~vendor at an office, distribution facility, warehouse, storage place, or~~
26 ~~similar place of business maintained by the person in the state; or~~

27 ~~e. Conducts any other activities in the state that are significantly~~
28 ~~associated with the vendor's ability to establish and maintain a market in~~
~~the state for the sales;~~

29 ~~_____ (d) The presumption in paragraph (c) may be rebutted by~~
30 ~~demonstrating that the person's activities in the state are not significantly~~
31 ~~associated with the vendor's ability to establish or maintain a market in~~
32 ~~this state for the vendor's sales;~~

33 ~~_____ (e) Notwithstanding paragraph (c), a vendor shall be presumed to~~
34 ~~engage in business activities within this state if the vendor enters into an~~
35 ~~agreement with one or more residents of this state under which the~~
36 ~~resident, for a commission or other consideration, directly or indirectly~~
37 ~~refers potential customers, whether by a link on an internet website, an~~
38 ~~in-person oral presentation, telemarketing, or otherwise, to the vendor, if~~
39 ~~the cumulative gross receipts from sales by the vendor to customers in the~~
40 ~~state who are referred to the vendor by all residents with this type of an~~
41 ~~agreement with the vendor is in excess of ten thousand dollars during the~~
42 ~~preceding twelve months;~~

43 ~~_____ (f) The presumption in paragraph (e) may be rebutted by~~
44 ~~submitting proof that the residents with whom the vendor has an~~
45 ~~agreement did not engage in any activity within the state that was~~
46 ~~significantly associated with the vendor's ability to establish or maintain~~
47 ~~the vendor's market in the state during the preceding twelve months.~~
48 ~~Such proof may consist of sworn written statements from all of the~~
49 ~~residents with whom the vendor has an agreement stating that they did~~
50 ~~not engage in any solicitation in the state on behalf of the vendor during~~
51 ~~the preceding year provided that such statements were provided and~~
52 ~~obtained in good faith;~~

53 ~~_____ (3) "Maintains a place of business in this state" includes~~
54 ~~maintaining, occupying, or using, permanently or temporarily, directly or~~
55 ~~indirectly, by whatever name called, an office, place of distribution, sales~~
56 ~~or sample room or place, warehouse or storage place, or other place of~~
57 ~~business in this state, whether owned or operated by the vendor or by any~~
58 ~~other person other than a common carrier acting in its capacity as such;~~

59 ~~_____ (4) "Person", any individual, firm, copartnership, joint venture,~~
60 ~~association, corporation, municipal or private, and whether organized for~~
61 ~~profit or not, state, county, political subdivision, state department,~~
62 ~~commission, board, bureau or agency, except the state transportation~~
63 ~~department, estate, trust, business trust, receiver or trustee appointed by~~
64 ~~the state or federal court, syndicate, or any other group or combination~~
65 ~~acting as a unit, and the plural as well as the singular number;~~

66 ~~_____ (5) "Purchase", the acquisition of the ownership of, or title to,~~
67 ~~tangible personal property, through a sale, as defined herein, for the~~
68 ~~purpose of storage, use or consumption in this state;~~

69 ~~_____ (6) "Purchaser", any person who is the recipient for a valuable~~
70 ~~consideration of any sale of tangible personal property acquired for use,~~
71 ~~storage or consumption in this state;~~

72 ~~————— (7) "Sale", any transfer, barter or exchange of the title or~~
73 ~~ownership of tangible personal property, or the right to use, store or~~
74 ~~consume the same, for a consideration paid or to be paid, and any~~
75 ~~transaction whether called leases, rentals, bailments, loans, conditional~~
76 ~~sales or otherwise, and notwithstanding that the title or possession of the~~
77 ~~property or both is retained for security. For the purpose of this law the~~
78 ~~place of delivery of the property to the purchaser, user, storer or consumer~~
79 ~~is deemed to be the place of sale, whether the delivery be by the vendor~~
80 ~~or by common carriers, private contractors, mails, express, agents,~~
81 ~~salesmen, solicitors, hawkers, representatives, consignors, peddlers,~~
82 ~~canvassers or otherwise;~~

83 ~~————— (8) "Sales price", the consideration including the charges for~~
84 ~~services, except charges incident to the extension of credit, paid or given,~~
85 ~~or contracted to be paid or given, by the purchaser to the vendor for the~~
86 ~~tangible personal property, including any services that are a part of the~~
87 ~~sale, valued in money, whether paid in money or otherwise, and any~~
88 ~~amount for which credit is given to the purchaser by the vendor, without~~
89 ~~any deduction therefrom on account of the cost of the property sold, the~~
90 ~~cost of materials used, labor or service cost, losses or any other expenses~~
91 ~~whatsoever, except that cash discounts allowed and taken on sales shall~~
92 ~~not be included and "sales price" shall not include the amount charged for~~
93 ~~property returned by customers upon rescission of the contract of sales~~
94 ~~when the entire amount charged therefor is refunded either in cash or~~
95 ~~credit or the amount charged for labor or services rendered in installing~~
96 ~~or applying the property sold, the use, storage or consumption of which~~
97 ~~is taxable pursuant to sections 144.600 to 144.745. The sales price shall~~
98 ~~not include usual and customary delivery charges that are separately~~
99 ~~stated. In determining the amount of tax due pursuant to sections~~
100 ~~144.600 to 144.745, any charge incident to the extension of credit shall~~
101 ~~be specifically exempted;~~

102 ~~————— (9) "Selling agent", every person acting as a representative of a~~
103 ~~principal, when such principal is not registered with the director of~~
104 ~~revenue of the state of Missouri for the collection of the taxes imposed~~
105 ~~pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745~~
106 ~~and who receives compensation by reason of the sale of tangible personal~~
107 ~~property of the principal, if such property is to be stored, used, or~~
108 ~~consumed in this state;~~

109 ~~————— (10) "Storage", any keeping or retention in this state of tangible~~
110 ~~personal property purchased from a vendor, except property for sale or~~
111 ~~property that is temporarily kept or retained in this state for subsequent~~
112 ~~use outside the state;~~

113 ~~————— (11) "Tangible personal property", all items subject to the~~
114 ~~Missouri sales tax as provided in subdivisions (1) and (3) of section~~
115 ~~144.020;~~
116 ~~————— (12) "Taxpayer", any person remitting the tax or who should remit~~
117 ~~the tax levied by sections 144.600 to 144.745;~~
118 ~~————— (13) "Use", the exercise of any right or power over tangible~~
119 ~~personal property incident to the ownership or control of that property,~~
120 ~~except that it does not include the temporary storage of property in this~~
121 ~~state for subsequent use outside the state, or the sale of the property in the~~
122 ~~regular course of business;~~
123 ~~————— (14) "Vendor", every person engaged in making sales of tangible~~
124 ~~personal property by mail order, by advertising, by agent or peddling~~
125 ~~tangible personal property, soliciting or taking orders for sales of tangible~~
126 ~~personal property, for storage, use or consumption in this state, all~~
127 ~~salesmen, solicitors, hawkers, representatives, consignees, peddlers or~~
128 ~~canvassers, as agents of the dealers, distributors, consignors, supervisors,~~
129 ~~principals or employers under whom they operate or from whom they~~
130 ~~obtain the tangible personal property sold by them, and every person who~~
131 ~~maintains a place of business in this state, maintains a stock of goods in~~
132 ~~this state, or engages in business activities within this state and every~~
133 ~~person who engages in this state in the business of acting as a selling~~
134 ~~agent for persons not otherwise vendors as defined in this subdivision.~~
135 ~~Irrespective of whether they are making sales on their own behalf or on~~
136 ~~behalf of the dealers, distributors, consignors, supervisors, principals or~~
137 ~~employers, they must be regarded as vendors and the dealers, distributors,~~
138 ~~consignors, supervisors, principals or employers must be regarded as~~
139 ~~vendors for the purposes of sections 144.600 to 144.745.]~~
140

2 ~~[144.1000. Sections 144.1000 to 144.1015 shall be known as and~~
3 ~~referred to as the "Simplified Sales and Use Tax Administration Act".]~~

2 ~~[144.1003. As used in sections 144.1000 to 144.1015, the~~
3 ~~following terms shall mean:~~
4 ~~————— (1) "Agreement", the streamlined sales and use tax agreement;~~
5 ~~————— (2) "Certified automated system", software certified jointly by the~~
6 ~~states that are signatories to the agreement to calculate the tax imposed~~
7 ~~by each jurisdiction on a transaction, determine the amount of tax to remit~~
8 ~~to the appropriate state and maintain a record of the transaction;~~
9 ~~————— (3) "Certified service provider", an agent certified jointly by the~~
10 ~~states that are signatories to the agreement to perform all of the seller's~~
11 ~~sales tax functions;~~

- 11 ~~———— (4) "Person", an individual, trust, estate, fiduciary, partnership,~~
12 ~~limited liability company, limited liability partnership, corporation or any~~
13 ~~other legal entity;~~
14 ~~———— (5) "Sales tax", any sales tax levied pursuant to this chapter,~~
15 ~~section 32.085, or any other sales tax authorized by statute and levied by~~
16 ~~this state or its political subdivisions;~~
17 ~~———— (6) "Seller", any person making sales, leases or rentals of personal~~
18 ~~property or services;~~
19 ~~———— (7) "State", any state of the United States and the District of~~
20 ~~Columbia;~~
21 ~~———— (8) "Use tax", the use tax levied pursuant to this chapter.]~~
22

2 ~~[144.1006. For the purposes of reviewing and, if necessary,~~
3 ~~amending the agreement embodying the simplification recommendations~~
4 ~~contained in section 144.1015, the state may enter into multistate~~
5 ~~discussions. For purposes of such discussions, the state shall be~~
6 ~~represented by seven delegates, one of whom shall be appointed by the~~
7 ~~governor, two members appointed by the speaker of the house of~~
8 ~~representatives, one member appointed by the minority leader of the~~
9 ~~house of representatives, two members appointed by the president pro~~
10 ~~tempore of the senate and one member appointed by the minority leader~~
11 ~~of the senate. The delegates need not be members of the general~~
12 ~~assembly and at least one of the delegates appointed by the speaker of the~~
13 ~~house of representatives and one member appointed by the president pro~~
14 ~~tempore of the senate shall be from the private sector and represent the~~
15 ~~interests of Missouri businesses. The delegates shall recommend to the~~
16 ~~committees responsible for reviewing tax issues in the senate and the~~
17 ~~house of representatives each year any amendment of state statutes~~
18 ~~required to be substantially in compliance with the agreement. Such~~
19 ~~delegates shall make a written report by the fifteenth day of January each~~
20 ~~year regarding the status of the multistate discussions and upon final~~
21 ~~adoption of the terms of the sales and use tax agreement by the multistate~~
22 ~~body.]~~

2 ~~[144.1009. No provision of the agreement authorized by sections~~
3 ~~144.1000 to 144.1015 in whole or in part invalidates or amends any~~
4 ~~provision of the law of this state. Implementation of any condition of this~~
5 ~~agreement in this state, whether adopted before, at, or after membership~~
6 ~~of this state in the agreement, must be by action of the general assembly.~~
7 ~~Such report shall be delivered to the governor, the secretary of state, the~~
8 ~~president pro tempore of the senate and the speaker of the house of~~
9 ~~representatives and shall simultaneously be made publicly available by~~
10 ~~the secretary of state to any person requesting a copy.]~~

2 ~~[144.1012. Unless five of the seven delegates agree, the delegates~~
3 ~~shall not enter into or vote for any streamlined sales and use tax~~
4 ~~agreement that:~~

- 5 ~~(1) Requires adoption of a definition of any term that would cause~~
6 ~~any item or transaction that is now excluded or exempted from sales or~~
7 ~~use tax to become subject to sales or use tax;~~
8 ~~(2) Requires the state of Missouri to fully exempt or fully apply~~
9 ~~sales taxes to the sale of food or any other item;~~
10 ~~(3) Restricts the ability of local governments under statutes in~~
11 ~~effect on August 28, 2002, to enact one or more local taxes on one or~~
12 ~~more items without application of the tax to all sales within the taxing~~
13 ~~jurisdiction, however, restriction of any such taxes allowed by statutes~~
14 ~~effective after August 28, 2002, may be supported;~~
15 ~~(4) Provides for adoption of any uniform rate structure that would~~
16 ~~result in a tax increase for any Missouri taxpayer;~~
17 ~~(5) Affects the sourcing of sales tax transactions; or~~
18 ~~(6) Prohibits limitations or thresholds on the application of sales~~
19 ~~and use tax rates or prohibits any current sales or use tax exemption in the~~
20 ~~state of Missouri, including exemptions that are based on the value of the~~
21 ~~transaction or item.]~~

2 ~~[144.1015. In addition to the requirements of section 144.1012,~~
3 ~~the delegates should consider the following features when deciding~~
4 ~~whether or not to enter into any streamlined sales and use tax agreement:~~

- 5 ~~(1) The agreement should address the limitation of the number of~~
6 ~~state rates over time;~~
7 ~~(2) The agreement should establish uniform standards for~~
8 ~~administration of exempt sales and the form used for filing sales and use~~
9 ~~tax returns and remittances;~~
10 ~~(3) The agreement should require the state to provide a central,~~
11 ~~electronic registration system that allows a seller to register to collect and~~
12 ~~remit sales and use taxes for all signatory states;~~
13 ~~(4) The agreement should provide that registration with the~~
14 ~~central registration system and the collection of sales and use taxes in the~~
15 ~~signatory states will not be used as a factor in determining whether the~~
16 ~~seller has nexus with a state for any tax;~~
17 ~~(5) The agreement should provide for reduction of the burdens of~~
18 ~~complying with local sales and use taxes through the following so long~~
19 ~~as they do not conflict with the provisions of section 144.1012:~~
20 ~~(a) Restricting variances between the state and local tax bases;~~
21 ~~(b) Requiring states to administer any sales and use taxes levied~~
22 ~~by local jurisdictions within the state so that sellers collecting and~~
 ~~remitting these taxes will not have to register or file returns with, remit~~

23 funds to, or be subject to independent audits from local taxing
24 jurisdictions;
25 ~~_____ (c) Restricting the frequency of changes in the local sales and use~~
26 ~~tax rates and setting effective dates for the application of local~~
27 ~~jurisdictional boundary changes to local sales and use taxes; and~~
28 ~~_____ (d) Providing notice of changes in local sales and use tax rates and~~
29 ~~of changes in the boundaries of local taxing jurisdictions;~~
30 ~~_____ (6) The agreement should outline any monetary allowances that~~
31 ~~are to be provided by the states to sellers or certified service providers.~~
32 ~~The agreement must allow for a joint public and private sector study of~~
33 ~~the compliance cost on sellers and certified service providers to collect~~
34 ~~sales and use taxes for state and local governments under various levels~~
35 ~~of complexity to be completed by July 1, 2003;~~
36 ~~_____ (7) The agreement should require each state to certify compliance~~
37 ~~with the terms of the agreement prior to joining and to maintain~~
38 ~~compliance, under the laws of the member state, with all provisions of the~~
39 ~~agreement while a member, only if the agreement and any amendment~~
40 ~~thereto complies with the provisions of section 144.1012;~~
41 ~~_____ (8) The agreement should require each state to adopt a uniform~~
42 ~~policy for certified service providers that protects the privacy of~~
43 ~~consumers and maintains the confidentiality of tax information; and~~
44 ~~_____ (9) The agreement should provide for the appointment of an~~
45 ~~advisory council of private sector representatives and an advisory council~~
46 ~~of nonmember state representatives to consult with in the administration~~
47 ~~of the agreement.]~~
48

Section B. This act shall become effective on January 1, 2020.

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