

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE NO. 2 FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1854
100TH GENERAL ASSEMBLY

3153S.07T

2020

AN ACT

To repeal sections 29.230, 36.155, 50.166, 50.327, 54.140, 59.021, 59.100, 64.805, 67.730, 67.1360, 67.1545, 94.838, 94.900, 94.902, 105.145, 115.127, 115.621, 115.646, 137.180, 138.434, 144.757, 205.202, 238.207, 238.235, 238.237, 321.015, 321.190, 321.300, 321.552, 321.603, 506.384, 610.021, 620.2005, and 620.2010, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, and to enact in lieu thereof fifty-two new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 29.230, 36.155, 49.266, 50.166, 50.327, 54.140, 59.021, 59.100, 64.805, 67.730, 67.1360, 67.1545, 94.838, 94.900, 94.902, 105.145, 115.127, 115.621, 115.646, 137.180, 138.434, 144.757, 205.202, 238.207, 238.235, 238.237, 321.015, 321.190, 321.300, 321.552, 321.603, 506.384, 610.021, 620.2005, and 620.2010, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, are repealed and fifty-two new sections enacted in lieu thereof, to be known as sections 29.230, 36.155, 37.1090, 37.1091, 37.1092, 37.1093, 37.1094, 37.1095, 37.1096, 37.1097, 37.1098, 49.266, 50.166, 50.327, 54.140, 59.021, 59.100, 64.207, 64.805, 67.730, 67.1011,

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.

10 67.1360, 67.1545, 67.1790, 79.235, 94.838, 94.842, 94.900, 94.902, 94.1014, 105.145, 115.127,
11 115.621, 115.646, 137.180, 138.434, 143.425, 144.757, 205.202, 238.207, 238.235, 238.237,
12 321.015, 321.190, 321.300, 321.552, 321.603, 506.384, 610.021, 620.2005, 620.2010, and
13 620.2250, to read as follows:

29.230. 1. In every county which does not elect a county auditor, the state auditor shall
2 audit, without cost to the county, at least once during the term for which any county officer is
3 chosen, the accounts of the various county officers supported in whole or in part by public
4 moneys.

5 2. The state auditor shall audit any political subdivision of the state, including counties
6 having a county auditor, if requested to do so by a petition submitted by a person who resides or
7 owns real property within the boundaries or area of service of the political subdivision and such
8 petition is submitted to the state auditor within one year from requesting the petition from the
9 state auditor and is signed by the requisite percent of the qualified voters of the political
10 subdivision. The requisite percent of qualified voters to cause such an audit to be conducted
11 shall be determined as follows:

12 (1) If the number of qualified voters of the political subdivision determined on the basis
13 of the votes cast in the last gubernatorial election held prior to the filing of the petition is less
14 than one thousand, twenty-five percent of the qualified voters of the political subdivision
15 determined on the basis of the registered voters eligible to vote at the last gubernatorial election
16 held prior to the filing of the petition;

17 (2) If the number of qualified voters of the political subdivision determined on the basis
18 of the votes cast in the last gubernatorial election held prior to the filing of the petition is one
19 thousand or more but less than five thousand, fifteen percent of the qualified voters of the
20 political subdivision determined on the basis of the votes cast in the last gubernatorial election
21 held prior to the filing of the petition, provided that the number of qualified voters signing such
22 petition is not less than two hundred;

23 (3) If the number of qualified voters of the political subdivision determined on the basis
24 of the votes cast in the last gubernatorial election held prior to the filing of the petition is five
25 thousand or more but less than fifty thousand, ten percent of the qualified voters of the political
26 subdivision determined on the basis of the votes cast in the last gubernatorial election held prior
27 to the filing of the petition, provided that the number of qualified voters signing such petition is
28 not less than seven hundred fifty;

29 (4) If the number of qualified voters of the political subdivision determined on the basis
30 of the votes cast in the last gubernatorial election held prior to the filing of the petition is fifty
31 thousand or more, five percent of the qualified voters of the political subdivision determined on

32 the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition,
33 provided that the number of qualified voters signing such petition is not less than five thousand.

34 3. The political subdivision shall pay the actual cost of audit. The petition that requests
35 an audit of a political subdivision shall state on its face the estimated cost of the audit and that
36 it will be paid by the political subdivision being audited. The estimated cost of the audit shall
37 be provided by the state auditor within sixty days of such request. The costs of the audit may be
38 billed and paid on an interim basis with individual billing periods to be set at the state auditor's
39 discretion. Moneys held by the state on behalf of a political subdivision may be used to offset
40 unpaid billings for audit costs of the political subdivision. All moneys received by the state in
41 payment of the costs of petition audits shall be deposited in the state treasury and credited to the
42 "Petition Audit Revolving Trust Fund" which is hereby created with the state treasurer as
43 custodian. The general assembly may appropriate additional moneys to the fund as it deems
44 necessary. The state auditor shall administer the fund and approve all disbursements, upon
45 appropriation, from the fund to apply to the costs of performing petition audits. The provisions
46 of section 33.080 to the contrary notwithstanding, money in the fund shall not be transferred and
47 placed to the credit of general revenue until the amount in the fund at the end of any biennium
48 exceeds one million dollars. The amount in the fund which shall lapse is the amount which
49 exceeds one million dollars. No political subdivision shall be audited by petition more than once
50 in any three calendar or fiscal years.

51 4. Any person who allegedly signed or has signed the original petition may submit a
52 sworn statement to the state auditor that the person did not sign such petition or that the person
53 wishes to rescind such signature. Such statement shall be required to be made within ten days
54 from submission of the petition to the state auditor. If such statement is timely filed, such
55 signature shall be withdrawn and shall not count in the determination of the number of qualified
56 voters necessary to compel an audit under subsection 2 of this section.

57 **5. (1) The provisions of section 29.185 to the contrary notwithstanding, in the**
58 **course of conducting any audit in any county of the third classification pursuant to**
59 **subsection 1 of this section, the state auditor shall not conduct a performance audit if:**

60 **(a) The county commission has elected not to be subject to a performance audit**
61 **through the passage of a resolution; and**

62 **(b) The county has undergone an audit examination by a certified public**
63 **accountant licensed pursuant to chapter 326 in accordance with generally accepted**
64 **auditing standards at least once in the preceding two years.**

65 **(2) Any resolution adopted pursuant to subdivision (1) of this subsection shall be**
66 **transmitted to the state auditor within sixty days of its passage.**

67 **(3) The county commission shall transmit to the state auditor a copy of any audit**
68 **report conducted by a certified public accountant licensed pursuant to chapter 326 not**
69 **later than October thirty-first following the close of the fiscal period covered by the audit.**
70 **In the event the report is not transmitted to the state auditor by such date, absent good**
71 **cause shown, the state auditor may conduct a performance audit.**

 36.155. 1. An employee may take part in the activities of political parties and political
2 campaigns.

3 2. An employee may not:

4 (1) Use the employee's official authority or influence for the purpose of interfering with
5 the results of an election;

6 (2) Knowingly solicit, accept or receive a political contribution from any person who is
7 a subordinate employee of the employee;

8 (3) Run for the nomination, or as a candidate for election, to a partisan political office;
9 or

10 (4) Knowingly solicit or discourage the participation in any political activity of any
11 person who has an application for any compensation, grant, contract, ruling, license, permit or
12 certificate pending before the employing department of such employee or is the subject of, or a
13 participant in, an ongoing audit, investigation or enforcement action being carried out by the
14 employing department of such employee.

15 3. An employee retains the right to vote as the employee chooses and to express the
16 employee's opinion on political subjects and candidates.

17 **4. Notwithstanding the provisions of subsection 2 of this section to the contrary, any**
18 **employee that is not subject to the provisions of subsection 1 of section 36.030 or section**
19 **36.031 may run for the nomination, or as a candidate for election, to a partisan political**
20 **office.**

 37.1090. As used in sections 37.1090 to 37.1098, the following terms mean:

2 (1) "Expenditure", any monetary payment from a municipality or county to any
3 vendor including, but not limited to, a payment, distribution, loan, advance,
4 reimbursement, deposit, or gift;

5 (2) "Municipality", a city, town, or village that is incorporated in accordance with
6 the laws of this state;

7 (3) "State entity", the general assembly; the supreme court of Missouri; the office
8 of an elected state official; or an agency, board, commission, department, institution,
9 instrumentality, office, or other governmental entity of this state, excluding municipalities,
10 counties, institutions of higher education, and any public employee retirement system;

11 (4) "Vendor", any person, partnership, corporation, association, organization, state
12 entity, or other party that:

13 (a) Sells, leases, or otherwise provides equipment, materials, goods, supplies, or
14 services to a municipality or county; or

15 (b) Receives reimbursement from a municipality or county for any expense.

37.1091. The "Missouri Local Government Expenditure Database" is hereby
2 created and shall be maintained on the Missouri accountability portal, established under
3 section 37.850, by the office of administration. The database shall be available on the office
4 of administration website and shall include information about expenditures made during
5 each fiscal year that begins after December 31, 2022. The database shall be publicly
6 accessible without charge.

37.1092. For each expenditure, the Missouri local government expenditure database
2 shall include the following information:

3 (1) The amount of the expenditure;

4 (2) The date the expenditure was paid;

5 (3) The vendor to whom the expenditure was paid, unless the disclosure of the
6 vendor's name would violate a confidentiality requirement, in which case the vendor may
7 be listed as confidential;

8 (4) The purpose of the expenditure; and

9 (5) The municipality or county that made the expenditure or requested the
10 expenditure be made.

37.1093. The Missouri local government expenditure database shall provide:

2 (1) A database of all expenditures; and

3 (2) The ability to download information.

37.1094. 1. A municipality or county may choose to voluntarily participate in the
2 Missouri local government expenditure database, or, if a requisite number of residents of
3 a municipality or county request the municipality or county to participate, such
4 jurisdiction shall participate in the Missouri local government expenditure database. The
5 requisite number of residents requesting participation shall be five percent of the
6 registered voters of such jurisdiction voting in the last general municipal election, as
7 described under section 115.121. Residents may request participation by submitting a
8 written letter by certified mail to the governing body of the municipality or county and the
9 office of administration. Multiple residents may sign one letter, but the number of requests
10 from residents shall include all requests from all letters received. Upon receiving such a
11 letter, a municipality or county shall acknowledge receipt thereof to the resident and the
12 office of administration within thirty days. After receiving the requisite number of

13 requests, a municipality or county shall begin participating in the database but shall not
14 be required to report expenditures incurred before one complete six-month reporting
15 period described under subsection 2 of this section has elapsed.

16 2. Each municipality or county participating in the database shall provide
17 electronically transmitted information to the office of administration, in a format the office
18 requires, for inclusion in the Missouri local government expenditure database regarding
19 each of the municipality's or county's expenditures biannually. Information regarding the
20 first half of the calendar year shall be submitted before July thirty-first of such year.
21 Information regarding the second half of the calendar year shall be submitted before
22 January thirty-first of the year immediately following such year.

23 3. Notwithstanding subsection 1 of this section, no submission shall be required for
24 any expenditures incurred before January 1, 2023.

25 4. The office of administration shall provide each municipality and county
26 participating in the database with a template in the format described under section 37.1092
27 for the purpose of uploading the data. The office of administration shall have the authority
28 to grant the municipality or county access for the purpose of uploading data.

29 5. Upon appropriation, the office of administration shall provide financial
30 reimbursement to any participating municipality or county for actual expenditures
31 incurred for participating in the database.

37.1095. No later than one year after the Missouri local government expenditure
2 database is implemented, the office of administration shall provide, on the office of
3 administration website, an opportunity for public comment on the utility of the database.

37.1096. The Missouri local government expenditure database shall not include any
2 confidential information or any information that is not a public record under the laws of
3 this state. However, the state shall not be liable for the disclosure of a record in the
4 Missouri local government expenditure database that is confidential information or is not
5 a public record under the laws of this state.

37.1097. Each municipality or county that has a website shall display on its website
2 a prominent internet link to the Missouri local government expenditure database.

37.1098. The office of administration may adopt rules to implement the provisions
2 of sections 37.1090 to 37.1098. Any rule or portion of a rule, as that term is defined in
3 section 536.010, that is created under the authority delegated in this section shall become
4 effective only if it complies with and is subject to all of the provisions of chapter 536 and,
5 if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any
6 of the powers vested with the general assembly pursuant to chapter 536 to review, to delay
7 the effective date, or to disapprove and annul a rule are subsequently held

8 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
9 **after August 28, 2020, shall be invalid and void.**

2 ~~[49.266. 1. The county commission in all counties of the first, second or~~
3 ~~fourth classification may by order or ordinance promulgate reasonable regulations~~
4 ~~concerning the use of county property, the hours, conditions, methods and~~
5 ~~manner of such use and the regulation of pedestrian and vehicular traffic and~~
6 ~~parking thereon.~~

7 ~~2. Violation of any regulation so adopted under subsection 1 of this~~
8 ~~section is an infraction.~~

9 ~~3. Upon a determination by the state fire marshal that a burn ban order~~
10 ~~is appropriate for a county because:~~

11 ~~(1) An actual or impending occurrence of a natural disaster of major~~
12 ~~proportions within the county jeopardizes the safety and welfare of the~~
13 ~~inhabitants of such county; and~~

14 ~~(2) The U.S. Drought Monitor has designated the county as an area of~~
15 ~~severe, extreme, or exceptional drought, the county commission may adopt an~~
16 ~~order or ordinance issuing a burn ban, which may carry a penalty of up to a class~~
17 ~~A misdemeanor. State agencies responsible for fire management or suppression~~
18 ~~activities and persons conducting agricultural burning using best management~~
19 ~~practices shall not be subject to the provisions of this subsection. The ability of~~
20 ~~an individual, organization, or corporation to sell fireworks shall not be affected~~
21 ~~by the issuance of a burn ban. The county burn ban may prohibit the explosion~~
22 ~~or ignition of any missile or skyrocket as the terms "missile" and "skyrocket" are~~
23 ~~defined by the 2012 edition of the American Fireworks Standards Laboratory, but~~
24 ~~shall not ban the explosion or ignition of any other consumer fireworks as the~~
25 ~~term "consumer fireworks" is defined under section 320.106.~~

26 ~~4. The regulations so adopted shall be codified, printed and made~~
27 ~~available for public use and adequate signs concerning smoking, traffic and~~
28 ~~parking regulations shall be posted.]~~

2 **49.266. 1. The county commission in all [noncharter] counties of the first, second,**
3 **third, or fourth classification** may by order or ordinance promulgate reasonable regulations
4 concerning the use of county property, the hours, conditions, methods and manner of such use
5 and the regulation of pedestrian and vehicular traffic and parking thereon.

6 2. Violation of any regulation so adopted under subsection 1 of this section is an
7 infraction.

8 3. Upon a determination by the state fire marshal that a burn ban order is appropriate for
9 a county because:

10 (1) An actual or impending occurrence of a natural disaster of major proportions within
the county jeopardizes the safety and welfare of the inhabitants of such county; and

11 (2) The U.S. Drought Monitor has designated the county as an area of severe, extreme,
12 or exceptional drought, the county commission may adopt an order or ordinance issuing a burn
13 ban, which may carry a penalty of up to a class A misdemeanor. State agencies responsible for
14 fire management or suppression activities and persons conducting agricultural burning using best
15 management practices shall not be subject to the provisions of this subsection. The ability of an
16 individual, organization, or corporation to sell fireworks shall not be affected by the issuance of
17 a burn ban. The county burn ban may prohibit the explosion or ignition of any missile or
18 skyrocket as the terms "missile" and "skyrocket" are defined by the 2012 edition of the American
19 Fireworks Standards Laboratory, but shall not ban the explosion or ignition of any other
20 consumer fireworks as the term "consumer fireworks" is defined under section 320.106.

21 4. The regulations so adopted shall be codified, printed and made available for public
22 use and adequate signs concerning smoking, traffic and parking regulations shall be posted.

50.166. 1. In all cases of claims allowed against the county, and in all cases of grants,
2 salaries, pay and expenses allowed by law, the county clerk may fill in on a form of warrant the
3 amount due as approved by the county commission and other necessary information. The form
4 of the warrant thus filled in by the county clerk may be transmitted to the county treasurer. The
5 warrant may be in such form that a single instrument may serve as the warrant and the county
6 treasurer's draft or check, and may be so designed that it is a nonnegotiable warrant when signed
7 by the county clerk and becomes a negotiable check or draft after it has been signed by the
8 county treasurer.

9 **2. Upon request, the county treasurer shall have access to any financially relevant**
10 **document in the possession of any county official for the purposes of processing a warrant,**
11 **unless such warrant is received in the absence of a check then the county treasurer shall**
12 **have access to the information necessary to process the warrant.**

13 **3. No official of any county shall refuse a request from the county treasurer for**
14 **access to or a copy of any document in the possession of a county official that is financially**
15 **relevant to his or her duties under section 50.330.**

16 **4. No county treasurer shall refuse to release funds for the payment of any properly**
17 **approved expenditure.**

50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary
2 schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083,
3 54.261, 54.320, 55.091, 56.265, 57.317, 58.095, and 473.742 shall be set as a base schedule for
4 those county officials. Except when it is necessary to increase newly elected or reelected county
5 officials' salaries, in accordance with Section 13, Article VII, Constitution of Missouri, to comply
6 with the requirements of this section, the salary commission in all counties except charter
7 counties in this state shall be responsible for the computation of salaries of all county officials;

8 provided, however, that any percentage salary adjustments in a county shall be equal for all such
9 officials in that county.

10 2. Upon majority approval of the salary commission, the annual compensation of
11 part-time prosecutors contained in section 56.265 and the county offices contained in sections
12 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 58.095,
13 and 473.742 may be increased by up to two thousand dollars greater than the compensation
14 provided by the salary schedules; provided, however, that any vote to increase compensation be
15 effective for all county offices in that county.

16 3. Upon majority approval of the salary commission, the annual compensation of a
17 county sheriff as provided in section 57.317 may be increased by up to six thousand dollars
18 greater than the compensation provided by the salary schedule of such section.

19 4. The salary commission of any county of the third classification may amend the base
20 schedules for the computation of salaries for county officials referenced in subsection 1 of this
21 section to include assessed valuation factors in excess of three hundred million dollars; provided
22 that the percentage of any adjustments in assessed valuation factors shall be equal for all such
23 officials in that county.

24 **5. Upon the majority approval of the salary commission, the annual compensation**
25 **of a county coroner of any county of the second classification as provided in section 58.095**
26 **may be increased up to fourteen thousand dollars greater than the compensation provided**
27 **by the salary schedule of such section.**

54.140. It shall be the duty of the county treasurer to separate and divide the revenues
2 of such county in his **or her** hands and as they come into his **or her** hands in compliance with
3 the provision of law; and it shall be ~~his~~ **the treasurer's** duty to pay out the revenues thus
4 subdivided, on warrants issued by order of the commission, on the respective funds so set apart
5 and subdivided, and not otherwise; and for this purpose the treasurer shall keep a separate
6 account with the county commission of each fund which several funds shall be known and
7 designated as provided by law; and no warrant shall be paid out of any fund other than that upon
8 which it has been drawn by order of the commission as aforesaid. Any county treasurer or other
9 county officer, who shall fail or refuse to perform the duties required of him or ~~them~~ **her** under
10 the provisions of this section and chapters 136 to 154, and in the express manner provided and
11 directed, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by
12 a fine of not less than one hundred dollars, and not more than five hundred dollars~~;~~**and in**
13 ~~addition to such punishment, his office shall become vacant].~~

59.021. A candidate for county recorder where the offices of the clerk of the court and
2 recorder of deeds are separate, except in any city not within a county or any county having a
3 charter form of government, shall be at least twenty-one years of age, a registered voter, and a

4 resident of the state of Missouri as well as the county in which he or she is a candidate for at least
5 one year prior to the date of the general election. Upon election to office, the person shall
6 continue to reside in that county during his or her tenure in office. **Each candidate for county
7 recorder shall provide to the election authority a copy of an affidavit from a surety
8 company authorized to do business in this state that indicates the candidate is able to
9 satisfy the bond requirements under section 59.100.**

59.100. Every recorder elected as provided in section 59.020, before entering upon the
2 duties of the office as recorder, shall enter into bond to the state, in a sum set by the county
3 commission [~~of not less than one thousand dollars~~], with sufficient sureties, not less than two,
4 to be approved by the commission, conditioned for the faithful performance of the duties
5 enjoined on such person by law as recorder, and for the delivering up of the records, books,
6 papers, writings, seals, furniture and apparatus belonging to the office, whole, safe and
7 undefaced, to such officer's successor. **For a recorder elected before January 1, 2021, the
8 bond shall be no less than one thousand dollars. For a recorder elected after December 31,
9 2020, the bond shall be no less than five thousand dollars.**

**64.207. 1. The county commission of any county of the first classification with more
2 than one hundred fifty thousand but fewer than two hundred thousand inhabitants may
3 adopt rules, regulations, or ordinances to ensure the habitability of rented residences.**

2. The rules, regulations, or ordinances shall require each rented residence provide:

(1) Structural protection from the elements;

(2) Access to water service, including hot water;

(3) Sewer service;

(4) Access to electrical service;

(5) Heat to the residence; and

(6) Basic security, which, at a minimum, shall include locking doors and windows.

11

**12 If a utility service is unavailable because a tenant fails to pay for service, the unavailability
13 shall not be a violation of the rules, regulations, or ordinances.**

**14 3. If a county elects to enact rules, regulations, or ordinances under this section, at
15 a minimum, they shall contain the following provisions:**

**16 (1) (a) The county commission shall create a process for selecting a designated
17 officer to respond to written complaints of the condition of a rented residence that
18 threatens the health or safety of tenants;**

**19 (b) Any written complaint under this section shall be submitted by a tenant who
20 is a lawful tenant that has signed a lease agreement with the property owner or his or her
21 agent, and which tenant is current on all rent due;**

22 **(2) The owner of record of any rental residence against which a written complaint**
23 **has been submitted shall be served with adequate notice. The notice shall specify the**
24 **condition alleged in the complaint and state a reasonable date that abatement of the**
25 **condition shall commence. Notice shall be served by personal service or certified mail,**
26 **return receipt requested, or, if those methods are unsuccessful, by publication;**

27 **(3) The owner of record and any other person who has an interest in the rented**
28 **residence shall be parties in a hearing under subdivision (4) of this subsection;**

29 **(4) If work to abate the condition does not commence by the date stated in the**
30 **notice or if the work does not proceed continuously and without unnecessary delay, as**
31 **determined by the designated officer, the complaint shall be given a hearing before the**
32 **county commission. Parties shall be given at least ten days' notice of the hearing. Any**
33 **party may be represented by counsel, and all parties shall have an opportunity to be heard.**
34 **If the county commission finds that the rented residence has a dangerous condition that is**
35 **detrimental to the health, safety, or welfare of the tenant, the county commission shall issue**
36 **an order that the condition be abated. The order shall state specific facts, based on**
37 **competent and substantiated evidence, that support its finding. If the county commission**
38 **finds that the rented residence does not have a dangerous condition that is detrimental to**
39 **the health, safety, or welfare of the tenant, the county commission shall not issue an order;**
40 **and**

41 **(5) Any violation of the order issued by the county commission may be punished**
42 **by a penalty, which shall not exceed a class C misdemeanor. Each day a violation**
43 **continues shall be deemed a separate violation. Any penalty enacted in the rules,**
44 **regulations, or ordinances shall not be the exclusive punishment for the condition. The**
45 **designated officer may, in his or her own name or in the name of the county, seek and**
46 **obtain any judicial relief provided under equity or law including, but not limited to, civil**
47 **fines authorized under section 49.272, declaratory relief, and injunctive relief. The**
48 **designated officer may declare the continued occupancy of the rented residence unlawful**
49 **while the condition or conditions remain unabated.**

50 **4. The county commission shall only have the authority to respond to written**
51 **complaints submitted to the county commission and shall not have the authority to:**

52 **(1) Charge any fee for any action authorized under this section;**

53 **(2) Perform any inspection of rented residences unless in response to a written**
54 **complaint; or**

55 **(3) Require licensing, registration, or certification of a rental unit on a regular**
56 **schedule or before offering a residence for rent.**

64.805. The county planning commission shall consist of the county highway engineer,
 2 and one resident of the county appointed by the county commission, from the unincorporated part
 3 of each township in the county, except that no such person shall be appointed from a township
 4 in which there is no unincorporated area. The township representatives are hereinafter referred
 5 to as appointed members. The term of each appointed member shall be four years or until a
 6 successor takes office, except that the terms shall be overlapping and that the respective terms
 7 of the members first appointed may be less than four years. The term of the county highway
 8 engineer shall be only for the duration of the engineer's tenure of official position. All members
 9 of the county planning commission shall serve as such without compensation, except that an
 10 attendance fee as reimbursement for expenses may be paid to the appointed members of the
 11 county planning commission in an amount, as set by the county commission, not to exceed
 12 ~~[twenty-five]~~ **thirty-five** dollars per meeting. The planning commission shall elect its chairman,
 13 who shall serve for one year.

67.730. 1. Any county of the first ~~[class]~~ **classification or any county** having a charter
 2 form of government, and containing ~~[the major]~~ a portion of a city with a population of over
 3 three hundred fifty thousand may, upon the vote of a majority of the qualified voters of the
 4 county voting thereon, issue and sell its negotiable interest-bearing revenue bonds for the
 5 purpose of paying all or part of the cost of any capital improvements project or projects
 6 designated by the governing body of the county. The bonds shall be retired from the proceeds
 7 of a countywide sales tax on all retail sales made in such county which are subject to taxation
 8 under the provisions of sections 144.010 to 144.525. The sales tax to retire the revenue bonds
 9 shall be approved as a part of the proposal to issue the bonds submitted to the qualified voters
 10 of the county and may be imposed in addition to or in lieu of all and any other sales tax
 11 authorized by law to be imposed by the county.

2. The proposal to issue negotiable interest-bearing revenue bonds for the purpose of
 13 capital improvement projects and the imposition of a sales tax to pay the principal and interest
 14 on such bonds may be submitted by the governing body of the county to the voters of the county
 15 at a county or state general, primary, or special election. The ballot of submission shall contain,
 16 but need not be limited to, the following language:

17 Shall the county of _____ issue its negotiable interest-bearing revenue bonds in
 18 the total face amount of \$_____ payable in _____ years for the purpose of
 19 funding capital improvement projects in the county and impose a countywide
 20 sales tax at the rate of _____ to pay the principal and interest on such bonds?

21 YES NO

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

24 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
 25 are in favor of the proposal, then the bonds may be issued by the county from time to time and
 26 in such amounts as may be necessary to carry out the county's program of capital improvements,
 27 but not to exceed the total amount of bonds authorized by the vote of the qualified voters. If a
 28 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then
 29 the county shall have no power to issue the revenue bonds or impose the sales tax authorized by
 30 sections 67.730 to 67.739 unless and until the governing body of the county shall again have
 31 submitted the proposal and such proposal is approved by a majority of the qualified voters voting
 32 thereon.

33 **4. The governing body of any county authorized to levy a sales tax pursuant to this**
 34 **section, but which was not authorized to levy such sales tax prior to August 28, 2020, shall:**

35 **(1) Submit the question of the imposition of the sales tax to the voters on a general**
 36 **election day not earlier than the 2022 general election; and**

37 **(2) Include information on the county website on the tax rate and the purposes for**
 38 **which the tax is levied.**

67.1011. 1. The governing body of any city of the third classification with more
 2 **than four thousand but fewer than four thousand five hundred inhabitants and located in**
 3 **any county of the third classification with a township form of government and with more**
 4 **than sixteen thousand but fewer than eighteen thousand inhabitants may impose a tax as**
 5 **provided in this section.**

6 **2. The governing body of any city described under subsection 1 of this section may**
 7 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or**
 8 **motels situated in the city, which shall be no more than six percent per occupied room per**
 9 **night. The tax shall not become effective unless the governing body of the city submits to**
 10 **the voters of the city on a general election day not earlier than the 2022 general election a**
 11 **question to authorize the governing body of the city to impose the tax. The tax shall be in**
 12 **addition to the charge for the sleeping room and shall be in addition to any and all other**
 13 **taxes. The tax shall be stated separately from all other charges and taxes.**

14 **3. The question for the tax shall be in substantially the following form:**
 15 **Shall _____ (city name) impose a tax on the charges for all sleeping**
 16 **rooms paid by the transient guests of hotels and motels situated in**
 17 **_____ (city name) at a rate of _____ percent?**
 18 **YES** **NO**

19
 20 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
 21 **favor of the question, 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. If a majority of the**
23 **votes cast on the question by the qualified voters voting thereon are opposed to the**
24 **question, the tax shall not become effective unless and until the question is resubmitted**
25 **under this section to the qualified voters and such question is approved by a majority of**
26 **the qualified voters voting thereon.**

27 **4. The governing body of any city authorized to levy a sales tax pursuant to this**
28 **section shall include information on the city's website on the tax rate and the purposes for**
29 **which the tax is levied.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

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

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

60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

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

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

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

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

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

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

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

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

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

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first

96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

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

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

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

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

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

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

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

122 (37) Any city with more than four thousand but fewer than five thousand five hundred
123 inhabitants and located in any county of the fourth classification with more than thirty thousand
124 but fewer than forty-two thousand inhabitants; **or**

125 **(38) Any city of the third classification with more than nine thousand but fewer**
126 **than ten thousand inhabitants and located in more than one county.**

127 2. The governing body of any city or county listed in subsection 1 of this section may
128 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
129 bed and breakfast inns, and campgrounds and any docking facility that rents slips to recreational
130 boats that are used by transients for sleeping, which shall be at least two percent but not more
131 than five percent per occupied room per night, except that such tax shall not become effective

132 unless the governing body of the city or county submits to the voters of the city or county at a
 133 state general, primary, or special election, a proposal to authorize the governing body of the city
 134 or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax
 135 authorized by this section and section 67.1362 shall be in addition to any charge paid to the
 136 owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds
 137 of such tax shall be used by the city or county solely for funding the promotion of tourism. Such
 138 tax shall be stated separately from all other charges and taxes.

139 **3. The governing body of any city or county authorized to levy a sales tax pursuant**
 140 **to this section, but which was not authorized to levy such sales tax prior to August 28, 2020,**
 141 **shall:**

142 **(1) Submit the question of the imposition of the sales tax to the voters on a general**
 143 **election day not earlier than the 2022 general election; and**

144 **(2) Include information on the city or county website on the tax rate and the**
 145 **purposes for which the tax is levied.**

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

21 YES

NO

22 If you are in favor of the question, place an "X" in the box opposite
23 "YES". If you are opposed to the question, place an "X" in the box opposite
24 "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.

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

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

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

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

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

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

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

**67.1790. 1. The governing body of any county of the first classification with more
2 than two hundred sixty thousand but fewer than three hundred thousand inhabitants, or**

3 any city within such county, may impose by order or ordinance a sales tax on all retail sales
4 made within the county or city that are subject to sales tax under chapter 144 for the
5 purpose of funding early childhood education programs in the county or city. The tax shall
6 not exceed one-quarter of one percent and shall be imposed solely for the purpose of
7 funding early childhood education programs in the county or city. The tax authorized in
8 this section shall be in addition to all other sales taxes imposed by law and shall be stated
9 separately from all other charges and taxes. The order or ordinance imposing a sales tax
10 under this section shall not become effective unless the governing body of the county or city
11 submits to the voters residing within the county or city, on a general election day not
12 earlier than the 2022 general election, a proposal to authorize the governing body of the
13 county or city to impose a tax under this section.

14 2. The question of whether the tax authorized by this section shall be imposed shall
15 be submitted in substantially the following form:

16 Shall _____ (name of county/city) impose a (countywide/citywide) sales
17 tax at a rate of ____ (insert percentage) percent for the purpose of funding
18 early childhood education in the (county/city)?

19 YES NO

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in
21 favor of the question, the order or ordinance shall become effective on the first day of the
22 second calendar quarter after the director of revenue receives notice of adoption of the tax.
23 If a majority of the votes cast on the question by the qualified voters voting thereon are
24 opposed to the question, the county or city shall not impose the sales tax authorized under
25 this section unless and until the question is resubmitted under this section to the qualified
26 voters and such question is approved by a majority of the qualified voters voting on the
27 question.

28 3. On or after the effective date of any tax authorized under this section, the county
29 or city that imposed the tax shall enter into an agreement with the director of revenue for
30 the purpose of collecting the tax authorized in this section. On or after the effective date
31 of the tax, the director of revenue shall be responsible for the administration, collection,
32 enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All
33 revenue collected under this section by the director of revenue on behalf of any county or
34 city, less one percent for the cost of collection which shall be deposited in the state's general
35 revenue fund, shall be deposited in a special trust fund, which is hereby created and shall
36 be known as the "Early Childhood Education Sales Tax Trust Fund" and shall be used
37 solely for the designated purposes. Moneys in the fund shall not be deemed to be state
38 funds and shall not be commingled with any funds of the state. The director may make

39 refunds from the amounts in the trust fund and credited to the county or city for erroneous
40 payments and overpayments made and may redeem dishonored checks and drafts
41 deposited to the credit of such county or city. Any funds in the special trust fund that are
42 not needed for current expenditures shall be invested in the same manner as other funds
43 are invested. Any interest and moneys earned on such investments shall be credited to the
44 fund.

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

56 **5. All applicable provisions in sections 144.010 to 144.527 governing the state sales**
57 **tax and section 32.057, the uniform confidentiality provision, shall apply to the collection**
58 **of the tax, and all exemptions granted to agencies of government, organizations, and**
59 **persons under sections 144.010 to 144.527 are hereby made applicable to the imposition**
60 **and collection of the tax. The same sales tax permit, exemption certificate, and retail**
61 **certificate required by sections 144.010 to 144.527 for the administration and collection of**
62 **the state sales tax shall satisfy the requirements of this section, and no additional permit,**
63 **exemption certificate, or retail certificate shall be required, except that the director of**
64 **revenue may prescribe a form of exemption certificate for an exemption from the tax. All**
65 **discounts allowed the retailer under the state sales tax for the collection of and for payment**
66 **of taxes are hereby allowed and made applicable to the tax. The penalties for violations**
67 **provided in section 32.057 and sections 144.010 to 144.527 are hereby made applicable to**
68 **violations of this section. If any person is delinquent in the payment of the amount**
69 **required to be paid under this section, or in the event a determination has been made**
70 **against the person for taxes and penalties under this section, the limitation for bringing suit**
71 **for the collection of the delinquent tax and penalties shall be the same as that provided in**
72 **sections 144.010 to 144.527.**

108 **9. The governing body of each county or city imposing the tax authorized under**
109 **this section shall select an existing community task force to administer the revenue from**
110 **the tax received by the county or city. Such revenue shall be expended only upon approval**
111 **of an existing community task force selected by the governing body of the county or city**
112 **to administer the funds and only in accordance with a budget approved by the county or**
113 **city governing body.**

114 **10. The governing body of any city or county authorized to levy a sales tax**
115 **pursuant to this section shall include information on the city's or county's website on the**
116 **tax rate and the purposes for which the tax is levied.**

79.235. 1. Notwithstanding any law to the contrary but subject to the provisions
2 **of subsection 2 of this section, if a statute or ordinance authorizes the mayor of a city of the**
3 **fourth classification with no more than two thousand inhabitants to appoint a member of**
4 **a board or commission, any requirement that the appointed person be a resident of the city**
5 **shall be deemed satisfied if the person owns real property or a business in the city,**
6 **regardless of whether the position to which the appointment is made is considered an**
7 **officer of the city.**

8 **2. This subsection applies only to cities of the fourth classification with no more**
9 **than two thousand inhabitants. If the board to which a person is appointed is established**
10 **under state statute or city ordinance to manage a city's municipal utilities, then any**
11 **requirement that the appointed person be a resident of the city shall be deemed satisfied**
12 **only if all of the following conditions are met:**

13 **(1) The board has no authority to set utility rates or to issue bonds;**

14 **(2) The person resides within a five-mile radius of the city limits;**

15 **(3) The person owns real property or a business in the city;**

16 **(4) The person or the person's business is a customer of the public utility as**
17 **described in section 91.450 that is owned and operated by the city; and**

18 **(5) The person has no pecuniary interest in, or is not a member of, any other utility**
19 **of the type managed by the board.**

94.838. 1. As used in this section, the following terms mean:

2 **(1) "Food", all articles commonly used for food or drink, including alcoholic beverages,**
3 **the provisions of chapter 311 notwithstanding;**

4 **(2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells food**
5 **at retail;**

6 **(3) "Municipality", any village or fourth class city with more than two hundred but less**
7 **than three hundred inhabitants and located in any county of the third classification with a**

8 township form of government and with more than twelve thousand five hundred but less than
9 twelve thousand six hundred inhabitants;

10 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or
11 motel for thirty-one days or less during any calendar quarter.

12 2. The governing body of any municipality may impose, by order or ordinance:

13 (1) A tax, not to exceed six percent per room per night, on the charges for all sleeping
14 rooms paid by the transient guests of hotels or motels situated in the municipality or a portion
15 thereof; and

16 (2) A tax, not to exceed ~~two~~ **six** percent, on the gross receipts derived from the retail
17 sales of food by every person operating a food establishment in the municipality.

18

19 The taxes shall be imposed solely for ~~[the purpose of funding the construction, maintenance, and~~
20 ~~operation of capital improvements]~~ **general revenue purposes**. The order or ordinance shall not
21 become effective unless the governing body of the municipality submits to the voters of the
22 municipality at a state general or primary election a proposal to authorize the governing body of
23 the municipality to impose taxes under this section. The taxes authorized in this section shall
24 be in addition to the charge for the sleeping room, the retail sales of food at a food establishment,
25 and all other taxes imposed by law, and shall be stated separately from all other charges and
26 taxes.

27 3. The ballot of submission for the taxes authorized in this section shall be in
28 substantially the following form:

29 Shall _____ (insert the name of the municipality) impose a tax on the charges
30 for all retail sales of food at a food establishment situated in _____ (name of
31 municipality) at a rate of _____ (insert rate of percent) percent, and for all
32 sleeping rooms paid by the transient guests of hotels and motels situated in
33 _____ (name of municipality) at a rate of _____ (insert rate of percent) percent,
34 solely for the purpose of ~~[funding the construction, maintenance, and operation~~
35 ~~of capital improvements]~~ **increasing general revenue funds?**

36 YES NO

37 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
38 of the question, then the taxes shall become effective on the first day of the second calendar
39 quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of
40 the votes cast on the question by the qualified voters voting thereon are opposed to the question,
41 then the taxes shall not become effective unless and until the question is resubmitted under this
42 section to the qualified voters and such question is approved by a majority of the qualified voters
43 voting on the question.

44 4. Any tax on the retail sales of food imposed under this section shall be administered,
 45 collected, enforced, and operated as required in section 32.087, and any transient guest tax
 46 imposed under this section shall be administered, collected, enforced, and operated by the
 47 municipality imposing the tax. All revenue generated by the tax shall be deposited in a special
 48 trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds
 49 remaining in the special trust fund shall continue to be used solely for the designated purposes.
 50 Any funds in the special trust fund which are not needed for current expenditures may be
 51 invested in the same manner as other funds are invested. Any interest and moneys earned on
 52 such investments shall be credited to the fund.

53 5. Once the initial bonds, if any, have been satisfied, then the governing body of any
 54 municipality that has adopted the taxes authorized in this section may submit the question of
 55 repeal of the taxes to the voters on any date available for elections for the municipality. The
 56 ballot of submission shall be in substantially the following form:

57 Shall _____ (insert the name of the municipality) repeal the taxes imposed at the
 58 rates of _____ (insert rate of percent) and _____ (insert rate of percent) percent
 59 for the purpose of ~~[funding the construction, maintenance, and operation of~~
 60 ~~capital improvements]~~ **increasing general revenue funds?**

61 YES NO

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

68 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body
 69 of any municipality that has adopted the taxes authorized in this section receives a petition,
 70 signed by ten percent of the registered voters of the municipality voting in the last gubernatorial
 71 election, calling for an election to repeal the taxes imposed under this section, the governing
 72 body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority
 73 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,
 74 that repeal shall become effective on December thirty-first of the calendar year in which such
 75 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting
 76 thereon are opposed to the repeal, then the tax shall remain effective until the question is
 77 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
 78 the qualified voters voting on the question.

79 **7. The governing body of any municipality authorized to levy a sales tax pursuant**
80 **to this section shall:**

81 **(1) Submit the question of an increase in the rate of the sales tax to the voters on**
82 **a general election day not earlier than the 2022 general election; and**

83 **(2) Include information on the municipality's website on the tax rate and the**
84 **purposes for which the tax is levied.**

94.842. 1. The governing body of any home rule city with more than one hundred
2 **fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on**
3 **the charges for all sleeping rooms paid by the transient guests of hotels or motels situated**
4 **in the city, which shall not be more than seven and one-half percent per occupied room per**
5 **night, except that such tax shall not become effective unless the governing body of the city**
6 **submits to the voters of the city on a general election day not earlier than the 2022 general**
7 **election, a proposal to authorize the governing body of the city to impose a tax under the**
8 **provisions of this section. The tax authorized by this section shall be in addition to the**
9 **charge for the sleeping room and shall be in addition to any and all taxes imposed by law,**
10 **and the proceeds of such tax shall be used solely for capital investments that can be**
11 **demonstrated to increase the number of overnight visitors. Such tax shall be stated**
12 **separately from all other charges and taxes.**

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

14 **Shall the _____ (city) levy a tax of _____ percent on each sleeping room**
15 **occupied and rented by transient guests of hotels and motels located in the**
16 **city, where the proceeds of which shall be expended for capital investments**
17 **to increase tourism?**

18 **YES**

NO

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

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

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

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

43 **4. The governing body of any city authorized to levy a sales tax pursuant to this**
44 **section shall include information on the city's website on the tax rate and the purposes for**
45 **which the tax is levied.**

46 **5. As used in this section, "transient guests" means a person or persons who occupy**
47 **a room or rooms in a hotel, motel, or tourist court consecutively for thirty-one days or less.**

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;

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; ~~[ø]~~

26 (j) Any city of the fourth classification with more than three thousand but fewer than
27 three thousand three hundred inhabitants and located in any county of the third classification
28 without a township form of government and with more than eighteen thousand but fewer than
29 twenty thousand inhabitants and that is not the county seat of such county;

30 **(k) Any city of the fourth classification with more than one thousand three hundred**
31 **fifty but fewer than one thousand five hundred inhabitants and located in any county of**
32 **the first classification with more than one hundred fifty thousand but fewer than two**
33 **hundred thousand inhabitants;**

34 **(l) Any city of the fourth classification with more than eight thousand but fewer**
35 **than twelve thousand inhabitants and located in any county of the first classification with**
36 **more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;**
37 **or**

38 **(m) Any city of the fourth classification with more than four hundred fifty but**
39 **fewer than five hundred inhabitants and located in any county of the third classification**
40 **without a township form of government and with more than twenty-nine thousand but**
41 **fewer than thirty-three thousand inhabitants and with a city of the fourth classification**
42 **with more than four hundred but fewer than four hundred fifty inhabitants as the county**
43 **seat.**

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

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

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

59 YES NO

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

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

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

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

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

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

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

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

112 **8. The governing body of any city authorized to levy a sales tax pursuant to this**
113 **section, but which was not authorized to levy such sales tax prior to August 28, 2020, shall:**

114 **(1) Submit the question of the imposition of the sales tax to the voters on a general**
115 **election day not earlier than the 2022 general election; and**

116 **(2) Include information on the city's website on the tax rate and the purposes for**
117 **which the tax is levied.**

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

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

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

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

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

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

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

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

18 (8) Any city of the fourth classification with more than two thousand seven hundred but
19 fewer than three thousand inhabitants and located in any county of the first classification with
20 more than eighty-three thousand but fewer than ninety-two thousand inhabitants; [ø]

21 (9) Any city of the fourth classification with more than two thousand four hundred but
22 fewer than two thousand seven hundred inhabitants and located in any county of the third
23 classification without a township form of government and with more than ten thousand but fewer
24 than twelve thousand inhabitants;

25 **(10) Any city of the third classification with more than nine thousand but fewer**
26 **than ten thousand inhabitants and located in any county of the third classification with a**
27 **township form of government and with more than twenty thousand but fewer than twenty-**
28 **three thousand inhabitants;**

29 **(11) Any city of the fourth classification with more than one thousand fifty but**
30 **fewer than one thousand two hundred inhabitants and located in any county of the third**
31 **classification without a township form of government and with more than eighteen**
32 **thousand but fewer than twenty thousand inhabitants and with a city of the fourth**
33 **classification with more than two thousand one hundred but fewer than two thousand four**
34 **hundred inhabitants as the county seat; or**

35 **(12) Any village with more than one thousand three hundred fifty but fewer than**
36 **one thousand five hundred inhabitants and located in any county of the first classification**
37 **with more than two hundred thousand but fewer than two hundred sixty thousand**
38 **inhabitants.**

39 2. The governing body of any city **or village** listed in subsection 1 of this section may
40 impose, by order or ordinance, a sales tax on all retail sales made in the city **or village** which are
41 subject to taxation under chapter 144. The tax authorized in this section may be imposed in an
42 amount of up to one-half of one percent, [and] **except that a city listed under subdivision (10)**
43 **or (11) of subsection 1 of this section may impose a tax of one-fourth, one-half, three-**
44 **fourths, or one percent. The tax shall be imposed solely for the purpose of improving the**

45 public safety for such city[,] **or village** including, but not limited to, expenditures on equipment,
 46 city **or village** employee salaries and benefits, and facilities for police, fire, and emergency
 47 medical providers. The tax authorized in this section shall be in addition to all other sales taxes
 48 imposed by law, and shall be stated separately from all other charges and taxes. The order or
 49 ordinance imposing a sales tax under this section shall not become effective unless the governing
 50 body of the city **or village** submits to the voters residing within the city **or village**, at a county
 51 or state general, primary, or special election, a proposal to authorize the governing body of the
 52 city **or village** to impose a tax under this section.

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

55 Shall the **(city/village)** of _____ (~~city's~~ **insert** name) impose a
 56 **(citywide/villagewide)** sales tax at a rate of _____ (insert ~~rate of percent~~
 57 **percentage**) percent for the purpose of improving the public safety of the
 58 **(city/village)**?

59 YES

NO

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

62 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 63 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
 64 become effective on the first day of the second calendar quarter after the director of revenue
 65 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
 66 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
 67 effective unless the proposal is resubmitted under this section to the qualified voters and such
 68 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
 69 no event shall a proposal under this section be submitted to the voters sooner than twelve months
 70 from the date of the last proposal under this section.

71 4. Any sales tax imposed under this section shall be administered, collected, enforced,
 72 and operated as required in section 32.087. All sales taxes collected by the director of the
 73 department of revenue under this section on behalf of any city **or village**, less one percent for
 74 cost of collection which shall be deposited in the state's general revenue fund after payment of
 75 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
 76 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales
 77 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall
 78 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary
 79 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
 80 general revenue fund. The director shall keep accurate records of the amount of money in the

81 trust fund and which was collected in each city **or village** imposing a sales tax under this section,
 82 and the records shall be open to the inspection of officers of the city **or village** and the public.
 83 Not later than the tenth day of each month the director shall distribute all moneys deposited in
 84 the trust fund during the preceding month to the city **or village** which levied the tax. Such funds
 85 shall be deposited with the city **or village** treasurer of each such city **or village**, and all
 86 expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted
 87 by the governing body of each such city **or village**. Expenditures may be made from the fund
 88 for any functions authorized in the ordinance or order adopted by the governing body submitting
 89 the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall
 90 continue to be used solely for the designated purposes. Any funds in the special trust fund which
 91 are not needed for current expenditures shall be invested in the same manner as other funds are
 92 invested. Any interest and moneys earned on such investments shall be credited to the fund.

93 5. The director of ~~the department of~~ revenue may authorize the state treasurer to make
 94 refunds from the amounts in the trust fund and credited to any city **or village** for erroneous
 95 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
 96 the credit of such cities **or villages**. If any city **or village** abolishes the tax, the city **or village**
 97 shall notify the director of the action at least ninety days before the effective date of the repeal,
 98 and the director may order retention in the trust fund, for a period of one year, of two percent of
 99 the amount collected after receipt of such notice to cover possible refunds or overpayment of the
 100 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
 101 one year has elapsed after the effective date of abolition of the tax in such city **or village**, the
 102 director shall remit the balance in the account to the city and close the account of that city **or**
 103 **village**. The director shall notify each city **or village** of each instance of any amount refunded
 104 or any check redeemed from receipts due the city **or village**.

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

109 Shall the city of _____ [~~insert the name of the city~~] repeal the sales tax
 110 imposed at a rate of _____ [~~insert rate of percent~~] percent for the purpose of
 111 improving the public safety of the (city/village)?

112 YES NO

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

117 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
118 of the qualified voters voting on the question.

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

130 8. Any sales tax imposed under this section by a city described under subdivision (6) of
131 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire.
132 No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax
133 pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply
134 to a sales tax imposed under this section by a city described under subdivision (6) of subsection
135 1 of this section.

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

138 **10. The governing body of any city or village authorized to levy a sales tax pursuant**
139 **to this section, but which was not authorized to levy such sales tax prior to August 28, 2020,**
140 **shall:**

141 **(1) Submit the question of the imposition of the sales tax to the voters on a general**
142 **election day not earlier than the 2022 general election; and**

143 **(2) Include information on the city or village website on the tax rate and the**
144 **purposes for which the tax is levied.**

94.1014. 1. (1) The governing body of any city of the fourth classification with
2 **more than three thousand seven hundred but fewer than four thousand inhabitants and**
3 **located in any county of the first classification with more than one hundred fifty thousand**
4 **but fewer than two hundred thousand inhabitants may impose a tax on the charges for all**
5 **sleeping rooms paid by the transient guests of hotels or motels situated in the city or a**
6 **portion thereof. The tax shall not be more than five percent per occupied room per night.**

7 **(2) The tax shall not become effective unless the governing body of the city, on a**
8 **general election day not earlier than the 2022 general election, submits to the voters of the**

9 city a proposal to authorize the city to impose a tax under this section, and the voters
10 approve the tax.

11 (3) The tax shall be in addition to the charge for the sleeping room and all other
12 taxes imposed by law. The tax shall be stated separately from all other charges and taxes.

13 (4) The proceeds of the tax shall be used by the city for the promotion of tourism;
14 growth of the region; economic development purposes; and public safety purposes
15 including, but not limited to, equipment expenditures, employee salaries and benefits, and
16 facilities for police, firefighters, or emergency medical providers.

17 2. The ballot for authorization of the tax shall be in substantially the following
18 form:

19 Shall _____ (name of the city) impose a tax on the charges for all sleeping
20 rooms paid by the transient guests of hotels and motels situated in _____
21 (name of the city) at a rate of _____ percent for the promotion of tourism,
22 growth of the region, economic development, and public safety?

23 YES NO

24 If a majority of the votes cast on the proposal by qualified voters approve the proposal, the
25 tax shall become effective on the first day of the second calendar quarter following the
26 election. If a majority of the votes cast on the proposal by qualified voters opposed the
27 proposal, the tax shall not become effective unless and until the proposal is again submitted
28 to the voters of the city and is approved by a majority of the qualified voters voting
29 thereon.

30 3. The governing body of any city authorized to levy a sales tax pursuant to this
31 section shall include information on the city's website on the tax rate and the purposes for
32 which the tax is levied.

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

105.145. 1. The following definitions shall be applied to the terms used in this section:

2 (1) "Governing body", the board, body, or persons in which the powers of a political
3 subdivision as a body corporate, or otherwise, are vested;

4 (2) "Political subdivision", any agency or unit of this state, except counties and school
5 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause
6 taxes to be levied.

7 2. The governing body of each political subdivision in the state shall cause to be
8 prepared an annual report of the financial transactions of the political subdivision in such
9 summary form as the state auditor shall prescribe by rule, except that the annual report of
10 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less

11 shall only be required to contain the cash balance at the beginning of the reporting period, a
12 summary of cash receipts, a summary of cash disbursements and the cash balance at the end of
13 the reporting period.

14 3. Within such time following the end of the fiscal year as the state auditor shall
15 prescribe by rule, the governing body of each political subdivision shall cause a copy of the
16 annual financial report to be remitted to the state auditor.

17 4. The state auditor shall immediately on receipt of each financial report acknowledge
18 the receipt of the report.

19 5. In any fiscal year no member of the governing body of any political subdivision of the
20 state shall receive any compensation or payment of expenses after the end of the time within
21 which the financial statement of the political subdivision is required to be filed with the state
22 auditor and until such time as the notice from the state auditor of the filing of the annual financial
23 report for the fiscal year has been received.

24 6. The state auditor shall prepare sample forms for financial reports and shall mail the
25 same to the political subdivisions of the state. Failure of the auditor to supply such forms shall
26 not in any way excuse any person from the performance of any duty imposed by this section.

27 7. All reports or financial statements herein above mentioned shall be considered to be
28 public records.

29 8. The provisions of this section apply to the board of directors of every transportation
30 development district organized under sections 238.200 to 238.275.

31 9. Any political subdivision that fails to timely submit a copy of the annual financial
32 statement to the state auditor shall be subject to a fine of five hundred dollars per day.

33 10. The state auditor shall report any violation of subsection 9 of this section to the
34 department of revenue. Upon notification from the state auditor's office that a political
35 subdivision failed to timely submit a copy of the annual financial statement, the department of
36 revenue shall notify such political subdivision by certified mail that the statement has not been
37 received. Such notice shall clearly set forth the following:

38 (1) The name of the political subdivision;

39 (2) That the political subdivision shall be subject to a fine of five hundred dollars per day
40 if the political subdivision does not submit a copy of the annual financial statement to the state
41 auditor's office within thirty days from the postmarked date stamped on the certified mail
42 envelope;

43 (3) That the fine will be enforced and collected as provided under subsection 11 of this
44 section; and

45 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
46 stamped on the certified mail envelope and will continue to accrue until the state auditor's office
47 receives a copy of the financial statement.

48

49 In the event a copy of the annual financial statement is received within such thirty-day period,
50 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial
51 statement to the department of revenue within ten business days. Failure of the political
52 subdivision to submit the required annual financial statement within such thirty-day period shall
53 cause the fine to be collected as provided under subsection 11 of this section.

54 11. The department of revenue may collect the fine authorized under the provisions of
55 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
56 subdivision. The director of revenue shall retain two percent for the cost of such collection. The
57 remaining revenues collected from such violations shall be distributed annually to the schools
58 of the county in the same manner that proceeds for all penalties, forfeitures, and fines collected
59 for any breach of the penal laws of the state are distributed.

60 12. Any ~~transportation development district organized under sections 238.200 to~~
61 ~~238.275 having~~ **political subdivision that has** gross revenues of less than five thousand dollars
62 **or that has not levied or collected sales or use taxes** in the fiscal year for which the annual
63 financial statement was not timely filed shall not be subject to the fine authorized in this section.

64 **13. If a failure to timely submit the annual financial statement is the result of fraud**
65 **or other illegal conduct by an employee or officer of the political subdivision, the failure**
66 **shall not be subject to a fine authorized under this section if the statement is filed within**
67 **thirty days of the discovery of the fraud or illegal conduct. If a fine is assessed and paid**
68 **prior to the filing of the statement, the department of revenue shall refund the fine upon**
69 **notification from the political subdivision.**

70 **14. If a political subdivision has an outstanding balance for fines or penalties at the**
71 **time it files its first annual financial statement after January 1, 2021, the director of**
72 **revenue shall make a one-time downward adjustment to such outstanding balance in an**
73 **amount that reduces the outstanding balance by ninety percent.**

74 **15. The director of revenue shall have the authority to make a one-time downward**
75 **adjustment to any outstanding penalty imposed under this section on a political subdivision**
76 **if the director determines the fine is uncollectible. The director of revenue may prescribe**
77 **rules and regulations necessary to carry out the provisions of this subsection. Any rule or**
78 **portion of a rule, as that term is defined in section 536.010, that is created under the**
79 **authority delegated in this section shall become effective only if it complies with and is**
80 **subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This**

81 section and chapter 536 are nonseverable, and if any of the powers vested with the general
82 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove
83 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
84 authority and any rule proposed or adopted after August 28, 2020, shall be invalid and
85 void.

86 **16. If a political subdivision with an outstanding balance for fines or penalties:**

87 **(1) Fails to file an annual financial statement after August 28, 2020, and before**
88 **January 1, 2021; or**

89 **(2) Files an annual financial statement after August 28, 2020, and before January**
90 **1, 2021, but fails to file any annual financial statement thereafter,**

91

92 **then the director of revenue shall initiate the process to disincorporate the political**
93 **subdivision as prescribed by law.**

94 **17. If any resident of a political subdivision believes or knows that the political**
95 **subdivision has failed to file the annual financial report required under subsection 2 of this**
96 **section, the resident may file an affidavit with the director of revenue that attests to the**
97 **alleged failure. The director of revenue shall evaluate the allegation and, if true, notify the**
98 **political subdivision and any municipality or county encompassing the political subdivision**
99 **by both certified mail and first-class mail that the political subdivision has ninety days to**
100 **comply with subsection 2 of this section. If the political subdivision has not complied after**
101 **ninety days, the director of revenue shall initiate the process to disincorporate the political**
102 **subdivision as prescribed by law.**

103 **18. (1) The question of whether a political subdivision subject to possible**
104 **disincorporation under subsection 16 or 17 of this section shall be disincorporated shall be**
105 **submitted to the voters of the political subdivision. The election upon the question shall**
106 **be held on the next general election day.**

107 **(2) No later than five o'clock p.m. on the tenth Tuesday prior to the election, the**
108 **director of revenue shall notify the election authorities responsible for conducting the**
109 **election according to the provisions of section 115.125 and the county governing body in**
110 **which the political subdivision is located.**

111 **(3) The election authority shall give notice of the election for eight consecutive**
112 **weeks prior to the election by publication in a newspaper of general circulation published**
113 **in the political subdivision or, if there is no such newspaper in the political subdivision, in**
114 **the newspaper in the county published nearest the political subdivision.**

115 **(4) Any costs of submitting the question shall be paid by the political subdivision.**

116 (5) The question shall be submitted to the voters of such political subdivision in
117 substantially the following form:

118 The political subdivision of _____ (has an outstanding balance for
119 fines or penalties and) has failed to file an annual financial statement, as
120 required by law. Shall the political subdivision of _____ be
121 disincorporated?

122 YES NO

123

124 Upon the affirmative vote of a majority of the qualified voters voting on the question, the
125 director of revenue shall file an action to disincorporate the political subdivision in the
126 circuit court with jurisdiction over the political subdivision.

127 19. In an action to disincorporate a political subdivision, the circuit court shall
128 order:

129 (1) The appointment of an administrative authority for the political subdivision,
130 which may be another political subdivision, the state, a qualified private party, or other
131 qualified entity;

132 (2) All financial and other institutions holding funds of the political subdivision, as
133 identified by the director of revenue, to honor the directives of the administrative
134 authority;

135 (3) The director of revenue or other party charged with distributing tax revenue
136 to distribute the revenues and funds of the political subdivision to the administrative
137 authority; and

138 (4) The disincorporation of the political subdivision and the effective date of the
139 disincorporation, taking into consideration a reasonable transition period.

140

141 The administrative authority shall administer all revenues under the name of the political
142 subdivision or its agents and administer all funds collected on behalf of the political
143 subdivision. The administrative authority shall use the revenues and existing funds to pay
144 all debts and obligations of the political subdivision other than the penalties accrued under
145 this section. The circuit court shall have ongoing jurisdiction to enforce its orders and
146 carry out the remedies under this subsection.

147 20. The attorney general shall have the authority to file an action in a court of
148 competent jurisdiction against any political subdivision that fails to comply with this
149 section in order to force the political subdivision into compliance.

115.127. 1. Except as provided in subsection 4 of this section, upon receipt of notice of
2 a special election to fill a vacancy submitted pursuant to subsection 2 of section 115.125, the

3 election authority shall cause legal notice of the special election to be published in a newspaper
4 of general circulation in its jurisdiction. The notice shall include the name of the officer or
5 agency calling the election, the date and time of the election, the name of the office to be filled
6 and the date by which candidates must be selected or filed for the office. Within one week prior
7 to each special election to fill a vacancy held in its jurisdiction, the election authority shall cause
8 legal notice of the election to be published in two newspapers of different political faith and
9 general circulation in the jurisdiction. The legal notice shall include the date and time of the
10 election, the name of the officer or agency calling the election and a sample ballot. If there is
11 only one newspaper of general circulation in the jurisdiction, the notice shall be published in the
12 newspaper within one week prior to the election. If there are two or more newspapers of general
13 circulation in the jurisdiction, but no two of opposite political faith, the notice shall be published
14 in any two of the newspapers within one week prior to the election.

15 2. Except as provided in subsections 1 and 4 of this section and in sections 115.521,
16 115.549 and 115.593, the election authority shall cause legal notice of each election held in its
17 jurisdiction to be published. The notice shall be published in two newspapers of different
18 political faith and qualified pursuant to chapter 493 which are published within the bounds of
19 the area holding the election. If there is only one so-qualified newspaper, then notice shall be
20 published in only one newspaper. If there is no newspaper published within the bounds of the
21 election area, then the notice shall be published in two qualified newspapers of different political
22 faith serving the area. Notice shall be published twice, the first publication occurring in the
23 second week prior to the election, and the second publication occurring within one week prior
24 to the election. Each such legal notice shall include the date and time of the election, the name
25 of the officer or agency calling the election and a sample ballot; and, unless notice has been
26 given as provided by section 115.129, the second publication of notice of the election shall
27 include the location of polling places. The election authority may provide any additional notice
28 of the election it deems desirable.

29 3. The election authority shall print the official ballot as the same appears on the sample
30 ballot, and no candidate's name or ballot issue which appears on the sample ballot or official
31 printed ballot shall be stricken or removed from the ballot except on death of a candidate or by
32 court order, but in no event shall a candidate or issue be stricken or removed from the ballot less
33 than eight weeks before the date of the election.

34 4. In lieu of causing legal notice to be published in accordance with any of the provisions
35 of this chapter, the election authority in jurisdictions which have less than seven hundred fifty
36 registered voters and in which no newspaper qualified pursuant to chapter 493 is published, may
37 cause legal notice to be mailed during the second week prior to the election, by first class mail,
38 to each registered voter at the voter's voting address. All such legal notices shall include the date

39 and time of the election, the location of the polling place, the name of the officer or agency
40 calling the election and a sample ballot.

41 5. If the opening date for filing a declaration of candidacy for any office in a political
42 subdivision or special district is not required by law or charter, the opening filing date shall be
43 8:00 a.m., the ~~sixteenth~~ **seventeenth** Tuesday prior to the election, except that for any home
44 rule city with more than four hundred thousand inhabitants and located in more than one county
45 and any political subdivision or special district located in such city, the opening filing date shall
46 be 8:00 a.m., the fifteenth Tuesday prior to the election. If the closing date for filing a
47 declaration of candidacy for any office in a political subdivision or special district is not required
48 by law or charter, the closing filing date shall be 5:00 p.m., the ~~eleventh~~ **fourteenth** Tuesday
49 prior to the election. The political subdivision or special district calling an election shall, before
50 the ~~sixteenth~~ **seventeenth** Tuesday, or the fifteenth Tuesday for any home rule city with more
51 than four hundred thousand inhabitants and located in more than one county or any political
52 subdivision or special district located in such city, prior to any election at which offices are to
53 be filled, notify the general public of the opening filing date, the office or offices to be filled, the
54 proper place for filing and the closing filing date of the election. Such notification may be
55 accomplished by legal notice published in at least one newspaper of general circulation in the
56 political subdivision or special district.

57 6. Except as provided for in sections 115.247 and 115.359, if there is no additional cost
58 for the printing or reprinting of ballots or if the candidate agrees to pay any printing or reprinting
59 costs, a candidate who has filed for an office or who has been duly nominated for an office may,
60 at any time after the certification of the notice of election required in subsection 1 of section
61 115.125 but no later than 5:00 p.m. on the eighth Tuesday before the election, withdraw as a
62 candidate pursuant to a court order, which, except for good cause shown by the election authority
63 in opposition thereto, shall be freely given upon application by the candidate to the circuit court
64 of the area of such candidate's residence.

115.621. 1. Notwithstanding any other provision of this section to the contrary, any
2 legislative, senatorial, or judicial district committee that is wholly contained within a county or
3 a city not within a county may choose to meet on the same day as the respective county or city
4 committee. All other committees shall meet as otherwise prescribed in this section.

5 2. The members of each county committee shall meet at the county seat not earlier than
6 two weeks after each primary election but in no event later than the third Saturday after each
7 primary election, at the discretion of the chairman at the committee. In each city not within a
8 county, the city committee shall meet on the same day at the city hall. In all counties of the first,
9 second, and third classification, the county courthouse shall be made available for such meetings
10 and any other county political party meeting at no charge to the party committees. In all cities

11 not within a county, the city hall shall be made available for such meetings and any other city
12 political party meeting at no charge to the party committees. At the meeting, each committee
13 shall organize by electing two of its members, a man and a woman, as chair and vice chair, and
14 a man and a woman who may or may not be members of the committee as secretary and
15 treasurer.

16 3. The members of each congressional district committee shall meet at some place and
17 time within the district, to be designated by the current chair of the committee, not earlier than
18 five weeks after each primary election but in no event later than the sixth Saturday after each
19 primary election. The county courthouse in counties of the first, second and third classification
20 in which the meeting is to take place, as designated by the chair, shall be made available for such
21 meeting and any other congressional district political party committee meeting at no charge to
22 the committee. At the meeting, the committee shall organize by electing one of its members as
23 chair and one of its members as vice chair, one of whom shall be a woman and one of whom
24 shall be a man, and a secretary and a treasurer, one of whom shall be a woman and one of whom
25 shall be a man, who may or may not be members of the committee.

26 4. The members of each legislative district committee shall meet at some place and date
27 within the legislative district or within one of the counties in which the legislative district exists,
28 to be designated by the current chair of the committee, not earlier than three weeks after each
29 primary election but in no event later than the fourth Saturday after each primary election. The
30 county courthouse in counties of the first, second and third classification in which the meeting
31 is to take place, as designated by the chair, shall be made available for such meeting and any
32 other legislative district political party committee meeting at no charge to the committee. At the
33 meeting, the committee shall organize by electing two of its members, a man and a woman, as
34 chair and vice chair, and a man and a woman who may or may not be members of the committee
35 as secretary and treasurer.

36 5. The members of each senatorial district committee shall meet at some place and date
37 within the district, to be designated by the current chair of the committee, if there is one, and if
38 not, by the chair of the congressional district in which the senatorial district is principally
39 located, not earlier than four weeks after each primary election but in no event later than the fifth
40 Saturday after each primary election. The county courthouse in counties of the first, second and
41 third classification in which the meeting is to take place, as so designated pursuant to this
42 subsection, shall be made available for such meeting and any other senatorial district political
43 party committee meeting at no charge to the committee. At the meeting, the committee shall
44 organize by electing one of its members as chair and one of its members as vice chair, one of
45 whom shall be a woman and one of whom shall be a man, and a secretary and a treasurer, one

46 of whom shall be a woman and one of whom shall be a man, who may or may not be members
47 of the committee.

48 6. The members of each senatorial district shall also meet at some place within the
49 district, to be designated by the current chair of the committee, if there is one, and if not, by the
50 chair of the congressional district in which the senatorial district is principally located, on the
51 Saturday after each general election **or concurrently with the election of senatorial officers,**
52 **if designated by the chair of the congressional district where the senatorial district is**
53 **principally located.** At the meeting, the committee shall proceed to elect two registered voters
54 of the district, one man and one woman, as members of the party's state committee.

55 7. The members of each judicial district may meet at some place and date within the
56 judicial district or within one of the counties in which the judicial district exists, to be designated
57 by the current chair of the committee or the chair of the congressional district committee, not
58 earlier than six weeks after each primary election but in no event later than the seventh Saturday
59 after each primary election. The county courthouse in counties of the first, second and third
60 classification in which the meeting is to take place, as so designated pursuant to this subsection,
61 shall be made available for such meeting and any other judicial district political party committee
62 meeting at no charge to the committee. At the meeting, the committee shall organize by electing
63 two of its members, a man and a woman, as chair and vice chair, and a man and a woman who
64 may or may not be members of the committee as secretary and treasurer.

115.646. No contribution or expenditure of public funds shall be made directly by any
2 officer, employee or agent of any political subdivision, **including school districts and charter**
3 **schools,** to advocate, support, or oppose **the passage or defeat of** any ballot measure or **the**
4 **nomination or election of any** candidate for public office, **or to direct any public funds to,**
5 **or pay any debts or obligations of, any committee supporting or opposing such ballot**
6 **measures or candidates.** This section shall not be construed to prohibit any public official of
7 a political subdivision, **including school districts and charter schools,** from making public
8 appearances or from issuing press releases concerning any such ballot measure. **Any purposeful**
9 **violation of this section shall be punished as a class four election offense.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property he
2 shall forthwith notify the record owner of such increase, either in person, or by mail directed to
3 the last known address; every such increase in assessed valuation made by the assessor shall be
4 subject to review by the county board of equalization whereat the landowner shall be entitled to
5 be heard, and the notice to the landowner shall so state.

6 2. Effective January 1, 2009, for all counties with a charter form of government, other
7 than any county adopting a charter form of government after January 1, 2008, whenever any
8 assessor shall increase the valuation of any real property, he or she shall forthwith notify the

9 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
10 the county shall notify the record owner of the projected tax liability likely to result from such
11 an increase, either in person, or by mail directed to the last known address; every such increase
12 in assessed valuation made by the assessor shall be subject to review by the county board of
13 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
14 shall so state. Notice of the projected tax liability from the county shall accompany the notice
15 of increased valuation from the assessor.

16 3. For all calendar years prior to the first day of January of the year following receipt of
17 software necessary for the implementation of the requirements provided under subsections 4 and
18 5 of this section from the state tax commission, for any county not subject to the provisions of
19 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall
20 increase the valuation of any real property, he or she shall forthwith notify the record owner on
21 or before June fifteenth of the previous assessed value and such increase either in person, or by
22 mail directed to the last known address and include in such notice a statement indicating that the
23 change in assessed value may impact the record owner's tax liability and provide all processes
24 and deadlines for appealing determinations of the assessed value of such property. Such notice
25 shall be provided in a font and format sufficient to alert a record owner of the potential impact
26 upon tax liability and the appellate processes available.

27 4. Effective January first of the year following receipt of software necessary for the
28 implementation of the requirements provided under this subsection and subsection 5 of this
29 section from the state tax commission, for all counties not subject to the provisions of subsection
30 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the
31 valuation of any real property, he or she shall forthwith notify the record owner on or before June
32 fifteenth of such increase and, in a year of general reassessment, the county shall notify the
33 record owner of the projected tax liability likely to result from such an increase, either in person,
34 or by mail directed to the last known address; every such increase in assessed valuation made by
35 the assessor shall be subject to review by the county board of equalization whereat the landowner
36 shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the
37 projected tax liability from the county shall accompany the notice of increased valuation from
38 the assessor.

39 5. The notice of projected tax liability, required under subsections 2 and 4 of this section,
40 from the county shall include:

41 (1) The record owner's name, address, and the parcel number of the property;

42 (2) A list of all political subdivisions levying a tax upon the property of the record
43 owner;

44 (3) The projected tax rate for each political subdivision levying a tax upon the property
45 of the record owner, and the purpose for each levy of such political subdivisions;

46 (4) The previous year's tax rates for each individual tax levy imposed by each political
47 subdivision levying a tax upon the property of the record owner;

48 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
49 upon the property of the record owner;

50 (6) The contact information for each political subdivision levying a tax upon the property
51 of the record owner;

52 (7) A statement identifying any projected tax rates for political subdivisions levying a
53 tax upon the property of the record owner, which were not calculated and provided by the
54 political subdivision levying the tax; and

55 (8) The total projected property tax liability of the taxpayer.

56 6. In addition to the requirements provided under subsections 1, 2, and 5 of this section,
57 effective January 1, 2011, in any county with a charter form of government and with more than
58 one million inhabitants, whenever any assessor shall notify a record owner of any change in
59 assessed value, such assessor shall provide notice that information regarding the assessment
60 method and computation of value for such property is available on the assessor's website and
61 provide the exact website address at which such information may be accessed. Such notification
62 shall provide the assessor's contact information to enable taxpayers without internet access to
63 request and receive information regarding the assessment method and computation of value for
64 such property. **Beginning January 1, 2021, such notice shall also include, in the case of a**
65 **property valued using sales of comparable properties, a list of such comparable properties**
66 **and the address or location and purchase prices from sales thereof that the assessor used**
67 **in determining the assessed valuation of the owner's property. As used in this subsection,**
68 **the word "comparable" means that:**

69 (1) Such sale was closed at a date relevant to the property valuation; and

70 (2) Such properties are not more than one mile from the site of the disputed
71 property, except where no similar properties exist within one mile of the disputed property,
72 the nearest comparable property shall be used. Such property shall be within five hundred
73 square feet in size of the disputed property, and resemble the disputed property in age,
74 floor plan, number of rooms, and other relevant characteristics.

138.434. Any first class charter county or a city not within a county may require by
2 ordinance or charter the reimbursement to a taxpayer for the amount of just and reasonable
3 appraisal costs, attorney fees and court costs resulting from an evidentiary hearing before the
4 state tax commission or a court of competent jurisdiction if such appeal results in a final decision
5 reducing the appraised value of residential property by at least fifteen percent or the appraised

6 value of utility, industrial railroad and other subclass three property by at least twenty-five
7 percent from the appraised value determined by the board of equalization for that tax year. The
8 commission or court awarding such fees and costs shall consider the reasonableness of the fees
9 and costs within the context of the particular case. Such fees and costs shall not exceed one
10 thousand dollars for a residential property appeal. Such fees and costs for utility, industrial
11 railroad or other subclass three property appeals shall not exceed the lesser of four thousand
12 dollars or twenty-five percent of the tax savings resulting from the appeal. **Beginning January**
13 **1, 2021, for a county with a charter form of government and with more than nine hundred**
14 **fifty thousand inhabitants, such fees and costs shall not exceed six thousand dollars for a**
15 **residential property appeal, and such fees and costs for utility, industrial railroad, or other**
16 **subclass three property appeals shall not exceed the lesser of ten thousand dollars or**
17 **twenty-five percent of the tax savings resulting from the appeal.** The provisions of this
18 section shall only apply to the first contested year when cases are tried on a consolidated basis.

143.425. 1. For the purposes of this section, the following terms shall mean:

- 2 (1) "Administrative adjustment request", an administrative adjustment request
3 filed by a partnership under 26 U.S.C. Section 6227;
- 4 (2) "Audited partnership", a partnership subject to a partnership level audit
5 resulting in a federal adjustment;
- 6 (3) "Corporate partner", a partner that is subject to tax under section 143.071;
- 7 (4) "Direct partner", a partner that holds an interest directly in a partnership or
8 pass-through entity;
- 9 (5) "Exempt partner", a partner that is exempt from taxation under the provisions
10 of subdivisions (1) or (4) of subsection 2 of section 143.441, except on unrelated business
11 taxable income;
- 12 (6) "Federal adjustment", a change to an item or amount determined under the
13 Internal Revenue Code that is used by a taxpayer to compute Missouri individual or
14 corporate income tax owed, whether that change results from action by the IRS, including
15 a partnership level audit, or the filing of an amended federal return, federal refund claim,
16 or an administrative adjustment request by the taxpayer. A federal adjustment is positive
17 to the extent that it increases Missouri taxable income as determined under section 143.431,
18 or Missouri adjusted gross income under section 143.121 or 143.181, and is negative to the
19 extent that it decreases such Missouri taxable income or Missouri adjusted gross income;
- 20 (7) "Federal adjustments report", methods or forms, which shall be prescribed by
21 the department of revenue, for use by a taxpayer to report final federal adjustments,
22 including an amended Missouri tax return, a uniform multistate report, or an information

23 return, notwithstanding any provision of law restricting the form or applicability of
24 information return filing;

25 (8) "Federal partnership representative", the person the partnership designates for
26 the taxable year as the partnership's representative, or the person the IRS has appointed
27 to act as the federal partnership representative, under 26 U.S.C. Section 6223(a);

28 (9) "Final determination date", shall be the following:

29 (a) Except as provided under paragraphs (b) and (c) of this subdivision, if the
30 federal adjustment arises from an IRS audit or other action by the IRS, the final
31 determination date shall be the first day on which no federal adjustments arising from such
32 audit or other action remain to be finally determined, whether by IRS decision with respect
33 to which all rights of appeal have been waived or exhausted, by agreement, or, if appealed
34 or contested, by a final decision with respect to which all rights of appeal have been waived
35 or exhausted. For agreements required to be signed by the IRS and the taxpayer, the final
36 determination date shall be the date on which the last party signed the agreement;

37 (b) For federal adjustments arising from an IRS audit or other action by the IRS,
38 if the taxpayer filed as a member of a Missouri consolidated return, the final determination
39 date shall be the first day on which no related federal adjustments arising from such audit
40 remain to be finally determined, as described in paragraph (a) of this subdivision, for the
41 entire group;

42 (c) If the federal adjustment results from filing an amended federal return, a
43 federal refund claim, or an administrative adjustment request, or if it is a federal
44 adjustment reported on an amended federal return or other similar report filed under 26
45 U.S.C. Section 6225(c), the final determination date shall be the day on which the amended
46 return, refund claim, administrative adjustment request, or other similar report was filed;

47 (10) "Final federal adjustment", a federal adjustment that remains in effect after
48 the final determination date for such federal adjustment has passed;

49 (11) "IRS", the Internal Revenue Service of the United States Department of the
50 Treasury;

51 (12) "Indirect partner", a partner in a partnership or pass-through entity, where
52 such partnership or pass-through entity itself holds a direct or indirect interest in another
53 partnership or pass-through entity. A partnership or pass-through entity holds an
54 "indirect interest" in another partnership or pass-through entity where its interest is held
55 through an indirect partner or series of indirect partners;

56 (13) "Non-resident partner", an individual, trust, or estate partner that is not a
57 resident partner;

58 (14) "Partner", a person that holds an interest directly or indirectly in a
59 partnership or other pass-through entity;

60 (15) "Partnership", the same meaning as used in 26 U.S.C. Sections 701 to 771;

61 (16) "Partnership level audit", an examination by the IRS at the partnership level
62 under 26 U.S.C. Sections 6221 to 6241, as enacted by the Bipartisan Budget Act of 2015,
63 Public Law 114-74, and any amendments thereto, which results in federal adjustments;

64 (17) "Pass-through entity", an entity, other than a partnership, that is not subject
65 to tax under section 143.071, section 153.020, chapter 148, or a tax on insurance companies
66 or insurance providers imposed by the state of Missouri;

67 (18) "Publicly traded partnership", the same meaning as used in 26 U.S.C. Section
68 7704(b), and any amendments thereto;

69 (19) "Reallocation adjustment", a federal adjustment resulting from a partnership
70 level audit or an administrative adjustment request that changes the shares of one or more
71 items of partnership income, gain, loss, expense, or credit allocated to direct partners. A
72 positive reallocation adjustment means the portion of a reallocation adjustment that would
73 increase federal adjusted gross income or federal taxable income for one or more direct
74 partners, and a negative reallocation adjustment means the portion of a reallocation
75 adjustment that would decrease federal adjusted gross income or federal taxable income
76 for one or more direct partners;

77 (20) "Resident partner", an individual, trust, or estate partner that is a resident of
78 Missouri as defined under section 143.101 for individuals, or under section 143.331 for
79 trusts or estates, for the relevant tax period;

80 (21) "Reviewed year", the taxable year of a partnership that is subject to a
81 partnership level audit which results in a federal adjustment;

82 (22) "Taxpayer", any individual or entity subject to a tax in Missouri or a
83 tax-related reporting requirement in Missouri and, unless the context clearly indicates
84 otherwise, includes a partnership subject to a partnership level audit or a partnership that
85 has made an administrative adjustment request, as well as a tiered partner of that
86 partnership;

87 (23) "Tiered partner", any partner that is a partnership or pass-through entity;

88 (24) "Unrelated business taxable income", the same meaning as defined in 26
89 U.S.C. Section 512.

90 2. Except in the case of final federal adjustments that are reported and, if
91 applicable, on the basis of which Missouri income tax is paid by a partnership and its
92 partners using the procedures provided under subsections 3 to 9 of this section, final
93 federal adjustments required to be reported for federal purposes under 26 U.S.C. Section

94 **6225(a)(2), and changes required to be reported under section 143.601, a taxpayer shall**
95 **report and pay any Missouri tax due with respect to final federal adjustments arising from**
96 **an audit or other action by the IRS or reported by the taxpayer on a timely filed amended**
97 **federal income tax return, including a return or other similar report filed under 26 U.S.C.**
98 **Section 6225(c)(2), or federal claim for refund, by filing a federal adjustments report with**
99 **the department of revenue for the reviewed year and, if applicable, paying the additional**
100 **Missouri tax owed by the taxpayer no later than one hundred eighty days after the final**
101 **determination date.**

102 **3. Except for adjustments required to be reported for federal purposes under 26**
103 **U.S.C. Section 6225(a)(2), partnerships and partners shall report final federal adjustments**
104 **arising from a partnership level audit or an administrative adjustment request and make**
105 **payments as required under subsections 3 to 9 of this section.**

106 **4. (1) With respect to an action required or permitted to be taken by a partnership**
107 **under subsections 3 to 9 of this section, a proceeding under section 143.631 for**
108 **reconsideration by the director of revenue, appeal to the administrative hearing**
109 **commission, or review by the judiciary with respect to such action, the state partnership**
110 **representative for the reviewed year shall have the sole authority to act on behalf of the**
111 **partnership, and the partnership's direct partners and indirect partners shall be bound by**
112 **those actions.**

113 **(2) The state partnership representative for the reviewed year is the partnership's**
114 **federal partnership representative unless the partnership designates in writing another**
115 **person as its state partnership representative.**

116 **(3) The department of revenue may establish reasonable qualifications and**
117 **procedures for designating a person, other than the federal partnership representative, to**
118 **be the state partnership representative.**

119 **(4) The state partnership representative shall be considered an authorized**
120 **representative of the partnership and its partners under section 32.057 for the purposes**
121 **of compliance with this section, or participating in a proceeding described in subdivision**
122 **(1) of this section.**

123 **5. Final federal adjustments subject to the requirements of subsections 3 to 9 of this**
124 **section, except for those subject to a properly made election under subsection 6 of this**
125 **section, shall be reported as follows:**

126 **(1) No later than ninety days after the final determination date, the partnership**
127 **shall:**

128 **(a) File a completed federal adjustments report with the department of revenue,**
129 **including information as required by the department of revenue;**

130 **(b) Notify each of its direct partners of their distributive share of the final federal**
131 **adjustments including information as required by the department of revenue;**

132 **(c) Pay any additional amount under section 143.411 that would have been due had**
133 **the final federal adjustments originally been reported properly, unless the partnership is**
134 **a publicly traded partnership; and**

135 **(d) If the partnership is a publicly traded partnership, report such information as**
136 **is required by the department of revenue and in the manner and format as required by**
137 **department of revenue instruction, including the name, address, and taxpayer**
138 **identification number of each direct partner with income in Missouri which the publicly**
139 **traded partnership can reasonably determine to be:**

140 **a. Six hundred dollars or more if the partner is an individual; or**

141 **b. One hundred dollars or more if the partner is a corporation or entity other than**
142 **an individual;**

143 **(2) No later than one hundred eighty days after the final determination date, each**
144 **direct partner that is subject to tax under sections 143.011 to 143.996, section 153.020,**
145 **chapter 148, or a Missouri tax on insurance companies or insurance providers, shall:**

146 **(a) File a federal adjustments report reporting the distributive share of the**
147 **adjustments reported to them under paragraph (b) of subdivision (1) of this subsection;**
148 **and**

149 **(b) Pay any additional amount of tax due as if final federal adjustments had been**
150 **properly reported, plus any penalty and interest due under sections 143.011 to 143.996 or**
151 **any other provision of law, and less any credit for related amounts paid or withheld and**
152 **remitted on behalf of the direct partner. The rate of interest on any amount due shall be**
153 **determined by section 32.068.**

154 **6. (1) Subject to the limitations provided under subdivision (2) of this subsection,**
155 **an audited partnership making an election under this subsection shall:**

156 **(a) No later than ninety days after the final determination date, file a completed**
157 **federal adjustments report, including information as required by department of revenue,**
158 **and notify the department of revenue that it is making the election under this subsection;**

159 **(b) No later than ninety days after the final determination date, pay an amount,**
160 **determined as follows, in lieu of taxes owed by its direct and indirect partners:**

161 **a. Exclude from final federal adjustments the distributive share of such**
162 **adjustments reported to a direct exempt partner not subject to tax under sections 143.011**
163 **to 143.996;**

164 **b. For the total distributive shares of the remaining final federal adjustments**
165 **reported to direct corporate partners subject to tax under section 143.071, and to direct**

166 exempt partners subject to tax under sections 143.011 to 143.996, apportion and allocate
167 such adjustments as provided under section 143.455 if applicable, and multiply the
168 resulting amount by the tax rate provided under section 143.071 for direct corporate
169 partners and direct exempt partners that are corporations, or the top rate of tax under
170 section 143.011 for direct exempt partners that are not corporations;

171 c. For the total distributive shares of the remaining final federal adjustments
172 reported to non-resident direct partners subject to tax under sections 143.011 to 143.996,
173 determine the amount of such adjustments which is derived from or connected with
174 sources in Missouri as described in section 143.421, and multiply the resulting amount by
175 the highest rate of tax under section 143.011;

176 d. For the total distributive shares of the remaining final federal adjustments
177 reported to tiered partners:

178 (i) Determine the amount of such adjustments which is of a type such that it would
179 be subject to sourcing to this state under section 143.421; and then determine the portion
180 of such amount that would be sourced to the state under section 143.421;

181 (ii) Determine the amount of such adjustments which is of a type such that it would
182 not be subject to sourcing to Missouri by a nonresident partner under section 143.421;

183 (iii) Determine the portion of the amount determined in item (ii) of this
184 subparagraph that can be established, under regulation issued by the department of
185 revenue, to be properly allocable to nonresident indirect partners or other partners not
186 subject to tax on the adjustments;

187 (iv) Multiply the sum of the amounts determined in items (i) and (ii) of this
188 subparagraph, reduced by the amount determined in item (iii) of this subparagraph, by
189 the highest rate of tax under section 143.011;

190 e. For the total distributive shares of the remaining final federal adjustments
191 reported to resident direct partners subject to tax under section 143.011 or 143.061,
192 multiply such amount by the highest rate of tax under section 143.011;

193 f. For the total distributive shares of the remaining final federal adjustments
194 reported to direct partners subject to tax under chapter 148, section 153.020, or a Missouri
195 tax on insurance companies or insurance providers, apportion and allocate such
196 adjustments in the manner provided by law for such tax, if applicable, and multiply the
197 resulting amount by the tax rate applicable to such direct partner;

198 g. Add the amounts determined under subparagraphs b to f of this paragraph, in
199 addition to any penalty and interest as provided under sections 143.011 to 143.961 or any
200 other provision of law. The rate of interest on any amount due shall be determined by
201 section 32.068.

202 **(2) Final federal adjustments subject to the election provided for under this**
203 **subsection shall not include:**

204 **(a) The distributive share of final audit adjustments that would, under section**
205 **143.455, be included in the apportionable income of any direct or indirect corporate**
206 **partner, provided that the audited partnership can reasonably determine such amount;**
207 **and**

208 **(b) Any final federal adjustments resulting from an administrative adjustment**
209 **request.**

210 **(3) An audited partnership not otherwise subject to any reporting or payment**
211 **obligation to Missouri that makes an election under this subsection consents to be subject**
212 **to Missouri law related to reporting, assessment, payment, and collection of Missouri tax**
213 **calculated under this subsection.**

214 **7. The direct and indirect partners of an audited partnership that are tiered**
215 **partners, and all of the partners of such tiered partners that are subject to tax under**
216 **sections 143.011 to 143.961, shall be subject to the reporting and payment requirements of**
217 **subsection 5 of this section, and such tiered partners shall be entitled to make the election**
218 **provided under subsection 6 of this section. The tiered partners or their partners shall**
219 **make required reports and payments no later than ninety days after the time for filing and**
220 **furnishing statements to tiered partners and their partners as established under 26 U.S.C.**
221 **Section 6226. The department of revenue may promulgate rules to establish procedures**
222 **and interim time periods for the reports and payments required by tiered partners and**
223 **their partners, and for making the elections under subsection 6 of this section.**

224 **8. (1) The election made under subsection 6 of this section shall be irrevocable,**
225 **unless the director of revenue, in his or her discretion or that of the directors' designee,**
226 **determines otherwise.**

227 **(2) If properly reported and paid by the audited partnership or tiered partner, the**
228 **amount determined under subdivision (2) of subsection 6 of this section shall be treated as**
229 **paid in lieu of taxes owed by its direct and indirect partners, to the extent applicable, on**
230 **the same final federal adjustments. The direct partners or indirect partners shall not take**
231 **any deduction or credit on the determined amount, or claim a refund of such amount in**
232 **this state. Nothing in this subsection shall preclude a direct resident partner from claiming**
233 **a credit against the tax otherwise due to this state under section 143.081, or any amounts**
234 **paid by the audited partnership or tiered partner on the resident partner's behalf to**
235 **another state or local tax jurisdiction in accordance with the provisions of section 143.081.**

236 **9. Nothing in subsections 3 to 9 of this section shall be construed to prevent the**
237 **department of revenue from assessing direct partners or indirect partners for taxes owed**

238 by such partners, using the best information available, in the event that a partnership or
239 tiered partner fails to timely make any report or payment required under subsections 3 to
240 9 of this section for any reason.

241 **10. The department of revenue shall assess additional tax, interest, additions to tax,**
242 **and penalties arising from final federal adjustments arising from an audit by the IRS,**
243 **including a partnership level audit, or reported by the taxpayer on an amended federal**
244 **income tax return, or as part of an administrative adjustment request by no later than the**
245 **latest of the following dates:**

246 **(1) If a taxpayer files with the department of revenue a federal adjustments report**
247 **or an amended Missouri tax return as required within the period provided under**
248 **subsections 2 to 9 of this section, the department of revenue shall assess any amounts,**
249 **including taxes, interest, additions to tax, and penalties arising from such federal**
250 **adjustments if the department of revenue issues a notice of the assessment to the taxpayer**
251 **no later than:**

252 **(a) The expiration of the limitations period provided under section 143.711; or**

253 **(b) The expiration of the one year period following the date of filing with the**
254 **department of revenue of the federal adjustments report;**

255 **(2) If the taxpayer fails to file the federal adjustments report within the period**
256 **provided under subsections 2 to 9 of this section, as appropriate, or the federal adjustments**
257 **report filed by the taxpayer omits final federal adjustments or understates the correct**
258 **amount of tax owed, the department of revenue shall assess amounts or additional amounts**
259 **including taxes, interest, additions to tax, and penalties arising from the final federal**
260 **adjustments, if it mails a notice of the assessment to the taxpayer by a date which is the**
261 **latest of the following:**

262 **(a) The expiration of the limitations period provided under section 143.711;**

263 **(b) The expiration of the one year period following the date the federal adjustments**
264 **report was filed with the department of revenue; or**

265 **(c) Absent fraud, the expiration of the six-year period following the final**
266 **determination date.**

267 **11. A taxpayer may make estimated payments to the department of revenue of the**
268 **Missouri tax expected to result from a pending IRS audit, prior to the due date of the**
269 **federal adjustments report, without having to file such report with the department of**
270 **revenue. The estimated tax payments shall be credited against any tax liability ultimately**
271 **found to be due to Missouri and shall limit the accrual of further interest on such amount.**
272 **If the estimated tax payments exceed the final tax liability and interest ultimately**
273 **determined to be due, the taxpayer shall be entitled to a refund or credit for the excess,**

274 provided the taxpayer files a federal adjustments report or claim for refund or credit of
275 tax under section 143.781 or 143.821 no later than one year following the final
276 determination date.

277 12. Except for final federal adjustments required to be reported for federal
278 purposes under 26 U.S.C. Section 6225(a)(2), a taxpayer may file a claim for refund or
279 credit of tax arising from federal adjustments made by the IRS on or before the later of:

280 (1) The expiration of the last day for filing a claim for refund or credit of Missouri
281 tax under section 143.801, including any extensions; or

282 (2) One year from the date a federal adjustments report required under subsections
283 2 to 9 of this section, as applicable, was due to the department of revenue, including any
284 extensions provided under subsection 13 of this section.

285

286 The federal adjustments report shall serve as the means for the taxpayer to report
287 additional tax due, report a claim for refund or credit of tax, and make other adjustments
288 resulting from adjustments to the taxpayer's federal taxable income.

289 13. (1) Unless otherwise agreed in writing by the taxpayer and the department of
290 revenue, any adjustments by the department or by the taxpayer made after the expiration
291 of the appropriate limitations period provided under section 143.711 or 143.801 shall be
292 limited to changes to the taxpayer's tax liability arising from federal adjustments.

293 (2) For purposes of compliance with this section, the time periods provided for in
294 chapter 143 may be extended:

295 (a) Automatically, upon written notice to the department of revenue, by ninety days
296 for an audited partnership or tiered partner which has one hundred or more direct
297 partners; or

298 (b) By written agreement between the taxpayer and the department of revenue.

299 (3) Any extension granted under this subsection for filing the federal adjustments
300 report extends the last day prescribed by law for assessing any additional tax arising from
301 the adjustments to federal taxable income and the period for filing a claim for refund or
302 credit of taxes under section 143.781 or 143.821.

303 14. The department of revenue shall promulgate rules to implement the provisions
304 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that
305 is created under the authority delegated in this section shall become effective only if it
306 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
307 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
308 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
309 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the

310 **grant of rule making authority and any rule proposed or adopted after August 28, 2020,**
 311 **shall be invalid and void.**

312 **15. The provisions of this section shall apply to any adjustments to a taxpayer's**
 313 **federal taxable income or federal adjusted gross income with a final determination date**
 314 **occurring on or after January 1, 2021.**

144.757. 1. Any county or municipality, except municipalities within a county having
 2 a charter form of government with a population in excess of nine hundred thousand, may, by a
 3 majority vote of its governing body, impose a local use tax if a local sales tax is imposed as
 4 defined in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county
 5 or municipality; provided, however, that no ordinance or order enacted pursuant to sections
 6 144.757 to 144.761 shall be effective unless the governing body of the county or municipality
 7 submits to the voters thereof at a municipal, county or state general, primary or special election
 8 a proposal to authorize the governing body of the county or municipality to impose a local use
 9 tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter
 10 form of government with a population in excess of nine hundred thousand may, upon voter
 11 approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section,
 12 impose a local use tax at the same rate as the local municipal sales tax with the revenues from
 13 all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The
 14 municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph
 15 (b) of subdivision (2) of subsection 2 of this section select one of the distribution options
 16 permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes.

17 2. (1) The ballot of submission, except for counties and municipalities described in
 18 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

19 Shall the _____ (county or municipality's name) impose a local use tax at the
 20 same rate as the total local sales tax rate, [~~currently _____ (insert percent),~~
 21 provided that if the local sales tax rate is reduced or raised by voter approval, the
 22 local use tax rate shall also be reduced or raised by the same action? [~~A use tax
 23 return shall not be required to be filed by persons whose purchases from
 24 out-of-state vendors do not in total exceed two thousand dollars in any calendar
 25 year.~~] **Approval of this question will eliminate the disparity in tax rates
 26 collected by local and out-of-state sellers by imposing the same rate on all
 27 sellers.**

28 YES NO

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

31 (2) (a) The ballot of submission in a county having a charter form of government with
32 a population in excess of nine hundred thousand shall contain substantially the following
33 language:

34 For the purposes of enhancing county and municipal public safety, parks, and job
35 creation and enhancing local government services, shall the county be authorized
36 to collect a local use tax equal to the total of the existing county sales tax rate [~~of~~
37 (~~insert tax rate~~)], provided that if the county sales tax is repealed, reduced or
38 raised by voter approval, the local use tax rate shall also be repealed, reduced or
39 raised by the same voter action? Fifty percent of the revenue shall be used by the
40 county throughout the county for improving and enhancing public safety, park
41 improvements, and job creation, and fifty percent shall be used for enhancing
42 local government services. The county shall be required to make available to the
43 public an audited comprehensive financial report detailing the management and
44 use of the countywide portion of the funds each year.

45 A use tax is the equivalent of a sales tax on purchases from out-of-state sellers
46 by in-state buyers and on certain taxable business transactions. [~~A use tax return~~
47 ~~shall not be required to be filed by persons whose purchases from out-of-state~~
48 ~~vendors do not in total exceed two thousand dollars in any calendar year.]~~

49 **Approval of this question will eliminate the disparity in tax rates collected**
50 **by local and out-of-state sellers by imposing the same rate on all sellers.**

51 YES NO

52

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

55 (b) The ballot of submission in a municipality within a county having a charter form of
56 government with a population in excess of nine hundred thousand shall contain substantially the
57 following language:

58 Shall the municipality be authorized to impose a local use tax at the same rate as
59 the local sales tax by a vote of the governing body, provided that if any local sales
60 tax is repealed, reduced or raised by voter approval, the respective local use tax
61 shall also be repealed, reduced or raised by the same action? [~~A use tax return~~
62 ~~shall not be required to be filed by persons whose purchases from out-of-state~~
63 ~~vendors do not in total exceed two thousand dollars in any calendar year.]~~

64 **Approval of this question will eliminate the disparity in tax rates collected**
65 **by local and out-of-state sellers by imposing the same rate on all sellers.**

66 YES NO

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

69 (3) The ballot of submission in any city not within a county shall contain substantially
70 the following language:

71 Shall the _____ (city name) impose a local use tax at the same rate as the local
72 sales tax, [~~currently at a rate of _____ (insert percent)~~] which includes the
73 capital improvements sales tax and the transportation tax, provided that if any
74 local sales tax is repealed, reduced or raised by voter approval, the respective
75 local use tax shall also be repealed, reduced or raised by the same action? [~~A use
76 tax return shall not be required to be filed by persons whose purchases from
77 out-of-state vendors do not in total exceed two thousand dollars in any calendar
78 year.~~] **Approval of this question will eliminate the disparity in tax rates
79 collected by local and out-of-state sellers by imposing the same rate on all
80 sellers.**

81 YES NO

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

84 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes
85 cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
86 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
87 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.
88 If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast
89 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
90 ordinance or order and any amendments thereto shall be in effect on the first day of the calendar
91 quarter which begins at least forty-five days after the director of revenue receives notice of
92 adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are
93 opposed to the proposal, then the governing body of the county or municipality shall have no
94 power to impose the local use tax as herein authorized unless and until the governing body of the
95 county or municipality shall again have submitted another proposal to authorize the governing
96 body of the county or municipality to impose the local use tax and such proposal is approved by
97 a majority of the qualified voters voting thereon.

98 3. The local use tax may be imposed at the same rate as the local sales tax then currently
99 in effect in the county or municipality upon all transactions which are subject to the taxes
100 imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting
101 such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced

102 or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced
103 or raised by the same action repealing, reducing or raising the local sales tax.

104 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or
105 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state
106 buyers and on certain intrabusiness transactions. Such a description shall not change the
107 classification, form or subject of the use tax or the manner in which it is collected.

205.202. 1. The governing body of any hospital district established under sections
2 205.160 to 205.379 in any county of the third classification without a township form of
3 government and with more than thirteen thousand five hundred but fewer than thirteen thousand
4 six hundred inhabitants may, by resolution, abolish the property tax levied in such district under
5 this chapter and impose a sales tax on all retail sales made within the district which are subject
6 to sales tax under chapter 144. The tax authorized in this section shall be not more than one
7 percent, and shall be imposed solely for the purpose of funding the hospital district. The tax
8 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall
9 be stated separately from all other charges and taxes.

10 2. No such resolution adopted under this section shall become effective unless the
11 governing body of the hospital district submits to the voters residing within the district at a state
12 general, primary, or special election a proposal to authorize the governing body of the district to
13 impose a tax under this section. If a majority of the votes cast on the question by the qualified
14 voters voting thereon are in favor of the question, then the tax shall become effective on the first
15 day of the second calendar quarter after the director of revenue receives notification of adoption
16 of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting
17 thereon are opposed to the question, then the tax shall not become effective unless and until the
18 question is resubmitted under this section to the qualified voters and such question is approved
19 by a majority of the qualified voters voting on the question.

20 3. All revenue collected under this section by the director of the department of revenue
21 on behalf of the hospital district, except for one percent for the cost of collection which shall be
22 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
23 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used
24 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
25 and shall not be commingled with any funds of the state. The director may make refunds from
26 the amounts in the fund and credited to the district for erroneous payments and overpayments
27 made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any
28 funds in the special fund which are not needed for current expenditures shall be invested in the
29 same manner as other funds are invested. Any interest and moneys earned on such investments
30 shall be credited to the fund.

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

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

51 6. If the tax is repealed or terminated by any means **other than by a dissolution of a**
52 **hospital district as described in subsection 7 of this section**, all funds remaining in the special
53 trust fund shall continue to be used solely for the designated purposes, and the hospital district
54 shall notify the director of the department of revenue of the action at least ninety days before the
55 effective date of the repeal and the director may order retention in the trust fund, for a period of
56 one year, of two percent of the amount collected after receipt of such notice to cover possible
57 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
58 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
59 in such district, the director shall remit the balance in the account to the district and close the
60 account of that district. The director shall notify each district of each instance of any amount
61 refunded or any check redeemed from receipts due the district.

62 7. **Upon the dissolution of a hospital district levying a sales tax pursuant to this**
63 **section, the sales tax shall be automatically repealed and all funds remaining in the special**
64 **trust fund shall be distributed as follows:**

65 **(1) Twenty-five percent shall be distributed to the county public health center**
66 **established pursuant to sections 205.010 to 205.150; and**

67 **(2) Seventy-five percent shall be distributed to a federally qualified health center,**
68 **as defined in 42 U.S.C. Section 1396d(l)(1) and (2), located in the county.**

238.207. 1. Whenever the creation of a district is desired, not less than fifty registered
2 voters from each county partially or totally within the proposed district may file a petition
3 requesting the creation of a district. However, if no persons eligible to be registered voters reside
4 within the district, the owners of record of all of the real property, except public streets, located
5 within the proposed district may file a petition requesting the creation of a district. The petition
6 shall be filed in the circuit court of any county partially or totally within the proposed district.

7 2. Alternatively, the governing body of any local transportation authority within any
8 county in which a proposed project may be located may file a petition in the circuit court of that
9 county, requesting the creation of a district.

10 3. The proposed district area shall be contiguous and may contain all or any portion of
11 one or more municipalities and counties; provided:

12 (1) Property separated only by public streets, easements or rights-of-way shall be
13 considered contiguous;

14 (2) In the case of a district formed pursuant to a petition filed by the owners of record
15 of all of the real property located within the proposed district, the proposed district area need not
16 contain contiguous properties if:

17 (a) The petition provides that the only funding method for project costs will be a sales
18 tax;

19 (b) The court finds that all of the real property located within the proposed district will
20 benefit by the projects to be undertaken by the district; and

21 (c) Each parcel within the district is within five miles of every other parcel; and

22 (3) In the case of a district created pursuant to subsection 5 of this section, property
23 separated only by public streets, easements, or rights-of-way or connected by a single public
24 street, easement, or right-of-way shall be considered contiguous.

25 4. The petition shall set forth:

26 (1) The name, voting residence and county of residence of each individual petitioner, or,
27 if no persons eligible to be registered voters reside within the proposed district, the name and
28 address of each owner of record of real property located within the proposed district, or shall
29 recite that the petitioner is the governing body of a local transportation authority acting in its
30 official capacity;

31 (2) The name and address of each respondent. Respondents must include the
32 commission and each affected local transportation authority within the proposed district, except
33 a petitioning local transportation authority;

34 (3) A specific description of the proposed district boundaries including a map illustrating
35 such boundaries;

36 (4) A general description of each project proposed to be undertaken by that district,
37 including a description of the approximate location of each project;

38 (5) The estimated project costs and the anticipated revenues to be collected from the
39 project;

40 (6) The name of the proposed district;

41 (7) The number of members of the board of directors of the proposed district, which shall
42 be not less than five or more than fifteen;

43 (8) A statement that the terms of office of initial board members shall be staggered in
44 approximately equal numbers to expire in one, two or three years;

45 (9) If the petition was filed by registered voters or by a governing body, a request that
46 the question be submitted to the qualified voters within the limits of the proposed district
47 whether they will establish a transportation development district to develop a specified project
48 or projects;

49 (10) A proposal for funding the district initially, pursuant to the authority granted in
50 sections 238.200 to 238.275, together with a request that the funding proposal be submitted to
51 the qualified voters within the ~~limits of~~ **municipality in which** the proposed district is located;
52 provided, however, the funding method of special assessments may also be approved as provided
53 in subsection 1 of section 238.230;

54 (11) A statement that the proposed district shall not be an undue burden on any owner
55 of property within the district and is not unjust or unreasonable; and

56 (12) Details of the budgeted expenditures, including estimated expenditures for real
57 physical improvements, estimated land acquisition expenses, estimated expenses for professional
58 services and estimated interest charges.

59 5. (1) As an alternative to the methods described in subsections 1 and 2 of this section,
60 if two or more local transportation authorities have adopted resolutions calling for the joint
61 establishment of a district, the governing body of any one such local transportation authority may
62 file a petition in the circuit court of any county in which the proposed project is located
63 requesting the creation of a district; or, if not less than fifty registered voters from each of two
64 or more counties sign a petition calling for the joint establishment of a district for the purpose
65 of developing a project that lies in whole or in part within those same counties, the petition may
66 be filed in the circuit court of any of those counties in which not less than fifty registered voters
67 have signed the petition.

68 (2) The proposed district area shall be contiguous and may contain all or any portion of
69 one or more municipalities and counties. Property separated only by public streets, easements,

70 or rights-of-way or connected by a single public street, easement, or right-of-way shall be
71 considered contiguous.

72 (3) The petition shall set forth:

73 (a) That the petitioner is the governing body of a local transportation authority acting in
74 its official capacity; or, if the petition was filed by obtaining the signatures of not less than fifty
75 registered voters in each of two or more counties, it shall set forth the name, voting residence,
76 and county of residence of each individual petitioner;

77 (b) The name of each local transportation authority within the proposed district. The
78 resolution of the governing body of each local transportation authority calling for the joint
79 establishment of the district shall be attached to the petition;

80 (c) The name and address of each respondent. Respondents must include the
81 commission and each affected local transportation authority within the proposed district, except
82 a petitioning local transportation authority;

83 (d) A specific description of the proposed district boundaries including a map illustrating
84 such boundaries;

85 (e) A general description of each project proposed to be undertaken by the district,
86 including a description of the approximate location of each project;

87 (f) The name of the proposed district;

88 (g) The number of members of the board of directors of the proposed district;

89 (h) A request that the question be submitted to the qualified voters within the limits of
90 the proposed district whether they will establish a transportation development district to develop
91 the projects described in the petition;

92 (i) A proposal for funding the district initially, pursuant to the authority granted in
93 sections 238.200 to 238.275, together with a request that the imposition of the funding proposal
94 be submitted to the qualified voters residing within ~~[limits of]~~ **municipality in which** the
95 proposed district **is located**; provided, however, the funding method of special assessments may
96 also be approved as provided in subsection 1 of section 238.230; and

97 (j) A statement that the proposed district shall not be an undue burden on any owner of
98 property within the district and is not unjust or unreasonable.

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, except such transportation development district sales tax shall not apply to the sale
5 or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity or
6 electrical current, water and gas, natural or artificial, nor to sales of service to telephone
7 subscribers, either local or long distance. Such transportation development district sales tax may

8 be imposed for any transportation development purpose designated by the transportation
 9 development district in its ballot of submission to its qualified voters, except that no resolution
 10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
 12 qualified voters of the **municipality in which the** transportation development district **is located**
 13 a proposal to authorize the board of directors of the transportation development district to impose
 14 or increase the levy of an existing tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
 16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the **municipality in**
 18 **which the** transportation development district **is located** a proposal to authorize the board of
 19 directors of the transportation development district to impose or increase the levy of an existing
 20 tax pursuant to the provisions of paragraph (a) of subdivision (1) of this subsection, the ballot
 21 of submission shall contain, but need not be limited to, the following language:

22 Shall the transportation development district of _____ (transportation
 23 development district's name) impose a transportation development district-wide
 24 sales tax at the rate of _____ (insert amount) for a period of _____ (insert
 25 number) years from the date on which such tax is first imposed for the purpose
 26 of _____ (insert transportation development purpose)?

27 YES NO

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

31
 32 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 33 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority
 34 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of
 35 directors of the transportation development district shall have no power to impose the sales tax
 36 authorized by this section unless and until the board of directors of the transportation
 37 development district shall again have submitted another proposal to authorize it to impose the
 38 sales tax pursuant to the provisions of this section and such proposal is approved by a majority
 39 of the qualified voters voting thereon.

40 (3) The sales tax authorized by this section shall become effective on the first day of the
 41 second calendar quarter after the department of revenue receives notification of the tax.

42 (4) In each transportation development district in which a sales tax has been imposed in
 43 the manner provided by this section, every retailer shall add the tax imposed by the transportation

44 development district pursuant to this section to the retailer's sale price, and when so added such
45 tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,
46 and shall be recoverable at law in the same manner as the purchase price.

47 (5) In order to permit sellers required to collect and report the sales tax authorized by this
48 section to collect the amount required to be reported and remitted, but not to change the
49 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
50 fractions of pennies, the transportation development district may establish appropriate brackets
51 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
52 provided in section 144.285.

53 (6) All revenue received by a transportation development district from the tax authorized
54 by this section which has been designated for a certain transportation development purpose shall
55 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon
56 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)
57 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of
58 this section, all funds remaining in the special trust fund shall continue to be used solely for such
59 designated transportation development purpose. Any funds in such special trust fund which are
60 not needed for current expenditures may be invested by the board of directors in accordance with
61 applicable laws relating to the investment of other transportation development district funds.

62 (7) The sales tax may be imposed in increments of one-eighth of one percent, up to a
63 maximum of one percent on the receipts from the sale at retail of all tangible personal property
64 or taxable services at retail within the transportation development district adopting such tax, if
65 such property and services are subject to taxation by the state of Missouri pursuant to the
66 provisions of sections 144.010 to 144.525, except such transportation development district sales
67 tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors nor to
68 public utilities. Any transportation development district sales tax imposed pursuant to this
69 section shall be imposed at a rate that shall be uniform throughout the district.

70 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
71 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
72 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
73 to 144.525, and the rules and regulations of the director of revenue issued pursuant thereto;
74 except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the
75 tax shall be reported and returned to and collected by the transportation development district.

76 3. On and after the effective date of any tax imposed pursuant to this section, the director
77 of revenue shall perform all functions incident to the administration, collection, enforcement, and
78 operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes
79 imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant

80 to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be
81 collected together and reported upon such forms and pursuant to such administrative rules and
82 regulations as may be prescribed by the director of revenue.

83 4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the
84 state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality
85 provision, shall apply to the collection of the tax imposed by this section, except as modified in
86 this section.

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

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

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

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

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

111 5. All sales taxes received by the transportation development district shall be deposited
112 by the director of revenue in a special fund to be expended for the purposes authorized in this
113 section. The director of revenue shall keep accurate records of the amount of money which was
114 collected pursuant to this section, and the records shall be open to the inspection of officers of
115 each transportation development district and the general public.

116 6. (1) No transportation development district imposing a sales tax pursuant to this
117 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
118 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
119 revenue bonds, notes or other obligations which it has issued or which have been issued by the
120 commission or any local transportation authority to finance any project or projects.

121 (2) Whenever the board of directors of any transportation development district in which
122 a transportation development sales tax has been imposed in the manner provided by this section
123 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
124 such transportation development sales tax, the board of directors shall, if such repeal will not
125 impair the district's ability to repay any liabilities which it has incurred, money which it has
126 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
127 issued by the commission or any local transportation authority to finance any project or projects,
128 submit to the qualified voters of **the municipality in which** such transportation development
129 district **is located** a proposal to repeal the transportation development sales tax imposed pursuant
130 to the provisions of this section. If a majority of the votes cast on the proposal by the qualified
131 voters voting thereon are in favor of the proposal to repeal the transportation development sales
132 tax, then the resolution imposing the transportation development sales tax, along with any
133 amendments thereto, is repealed. If a majority of the votes cast by the qualified voters voting
134 thereon are opposed to the proposal to repeal the transportation development sales tax, then the
135 ordinance or resolution imposing the transportation development sales tax, along with any
136 amendments thereto, shall remain in effect.

137 7. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the
138 contrary, the sales tax imposed by a district whose project is a public mass transportation system
139 shall not be considered economic activity taxes as such term is defined under sections 99.805 and
140 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section
141 99.845, or subsection 4 of section 99.957.

238.237. 1. If approved by a majority of the qualified voters voting on the question in
2 the **municipality in which the district is located**, the district may charge and collect tolls or fees
3 for the use of a project. The board may charge a lower toll rate or fee than that amount approved
4 by the ~~[district]~~ voters, and may increase that lower toll rate or fee to a level not exceeding the
5 toll or fee rate ceiling without voter approval. Toll rates or fees for the use of the same project
6 may vary at the election of the board, depending upon the type or nature of the user, or the type
7 or nature of the use.

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

9 Shall the _____ Transportation Development District be authorized to
10 charge tolls or fees in amounts not to exceed those given below:

11	Maximum Toll or Fee	Toll or Fee Description
12	(Insert amount)	(Insert a brief description of
13		the toll or fee, distinguishing
14		it from other tolls or fees to be
15		charged on the same project)
16	(Insert amount)	(Describe the next toll or fee
17		charged)
18	(Etc.)	(Etc.)

19 for the purpose of providing revenue for the development of a project (or
 20 projects) in the district (insert general description of the project or projects, if
 21 necessary)?

22 YES NO

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

26 3. To construct a toll facility, a district may relocate an existing state highway, subject
 27 to approval by the commission, or an existing local public street or road, subject to approval by
 28 the local transportation authority having control and jurisdiction over such street or road. A
 29 district shall not incorporate an existing free public street, road, or highway into a district project
 30 that will be subject to tolls.

321.015. 1. No person holding any lucrative office or employment under this state, or
 2 any political subdivision thereof as defined in section 70.120, shall hold the office of fire
 3 protection district director under this chapter. When any fire protection district director accepts
 4 any office or employment under this state or any political subdivision thereof, his office shall
 5 thereby be vacated and he shall thereafter perform no duty and receive no salary or expenses as
 6 fire protection district director.

7 2. This section shall not apply to:

8 (1) Members of the organized militia, of the reserve corps, public school employees
 9 ~~and~~, notaries public, **or employees of a law enforcement agency;**

10 (2) Fire protection districts located wholly within counties of the second, third or fourth
 11 classification;

12 (3) Fire protection districts in counties of the first classification with less than eighty-five
 13 thousand inhabitants;

14 (4) Fire protection districts located within counties of the first classification not
 15 adjoining any other county of the first classification;

16 (5) Fire protection districts located within any county of the first or second classification
17 not having more than nine hundred thousand inhabitants which borders any three counties of the
18 first classification;

19 (6) Fire protection districts located within any county of the first classification which
20 adjoins both a county with a charter form of government with more than nine hundred fifty
21 thousand inhabitants, and adjoins at least four other counties;

22 (7) Fire protection districts located within any county of the first classification with more
23 than one hundred fifty thousand but fewer than two hundred thousand inhabitants.

24 3. For the purposes of this section, the term "lucrative office or employment" does not
25 include receiving retirement benefits, compensation for expenses, or a stipend or per diem, in
26 an amount not to exceed seventy-five dollars for each day of service, for service rendered to a
27 fire protection district, the state or any political subdivision thereof.

321.190. Each member of the board may receive an attendance fee not to exceed one
2 hundred **fifty** dollars for attending each regularly called board meeting, or special meeting, but
3 shall not be paid for attending more than ~~[two in any calendar month, except that in a county of~~
4 ~~the first class having a charter form of government, he shall not be paid for attending more than~~
5 ~~four in any calendar month. However, no board member shall be paid more than one attendance~~
6 ~~fee if such member attends more than]~~ one board meeting in a calendar week. In addition, the
7 chairman of the board of directors may receive fifty dollars for attending each regularly or
8 specially called board meeting~~[- but shall not be paid the additional fee for attending more than~~
9 ~~two meetings in any calendar month]~~. Each member of the board shall be reimbursed for his or
10 her actual expenditures in the performance of his or her duties on behalf of the district. The
11 secretary and the treasurer, if members of the board of directors, may each receive such
12 additional compensation for the performance of their respective duties as secretary and treasurer
13 as the board shall deem reasonable and necessary, not to exceed one thousand dollars per year.
14 The circuit court having jurisdiction over the district shall have power to remove directors or any
15 of them for good cause shown upon a petition, notice and hearing.

321.300. 1. The boundaries of any district organized pursuant to the provisions of this
2 chapter may be changed in the manner prescribed in this section; but any change of boundaries
3 of the district shall not impair or affect its organization or its rights in or to property, or any of
4 its rights or privileges whatsoever; nor shall it affect or impair or discharge any contract,
5 obligation, lien or charge for or upon which it might be liable or chargeable had any change of
6 boundaries not been made.

7 2. The boundaries may be changed as follows:

8 (1) Twenty-five percent of the number of voters who voted in the most recent
9 gubernatorial election in the area to be annexed may file with the board a petition in writing

10 praying that such real property be included within the district; provided that in the case of a
11 municipality having less than twenty percent of its total population in one fire protection district,
12 the entire remaining portion may be included in another district so that none of the city is outside
13 of a fire protection district at the time. The petition shall describe the property to be included in
14 the district and shall describe the property owned by the petitioners and shall be deemed to give
15 assent of the petitioners to the inclusion in the district of the property described in the petition;
16 and such petition shall be in substantially the form set forth in section 321.495 dealing with
17 referendums and verified in like manner; provided, however, that in the event that there are more
18 than twenty-five property owners or taxpaying electors signing the petition, it shall be deemed
19 sufficient description of their property in the petition as required in this section to list the
20 addresses of such property; or

21 (2) All of the owners of any territory or tract of land near or adjacent to a fire protection
22 district who own all of the real estate in such territory or tract of land may file a petition with the
23 board praying that such real property be included in the district. The petition shall describe the
24 property owned by the petitioners and shall be deemed to give assent of the petitioners to the
25 inclusion in the district of the property described in the petition;

26 (3) Notwithstanding any provision of law to the contrary, in any fire protection district
27 which is partly or wholly located in a noncharter county of the first classification with a
28 population of less than one hundred thousand which adjoins any county of the first classification
29 with a charter form of government with a population of nine hundred thousand or more
30 inhabitants, if such fire protection district serves any portion of a city which is located in both
31 such counties, the boundaries of the district may be expanded so as to include the entire city
32 within the fire protection district, but the boundaries of the district shall not be expanded beyond
33 the city limits of such city, as the boundaries of such city existed on January 1, 1993. Such
34 change in the boundaries of the district shall be accomplished only if twenty-five percent of the
35 number of voters who voted in the most recent gubernatorial election in the area to be annexed
36 file with the board a petition in writing praying that such real property be included within the
37 district. The petition shall describe the property to be included in the district and shall describe
38 the property owned by the petitioners and shall be deemed to give assent of the petitioners to the
39 inclusion in the district of the property described in the petition; and such petition shall be in
40 substantially the form set forth in section 321.495 dealing with referendums and verified in like
41 manner.

42 (4) **Notwithstanding any provision of law to the contrary, if one or more fire**
43 **protection districts serve any portion of a city with a charter form of government that has**
44 **a municipal fire department and is located in a county with a charter form of government**
45 **with a population of nine hundred thousand or more inhabitants, the boundaries of any**

46 **district may be expanded so as to include areas within the city into the boundaries of a fire**
 47 **protection district, but the boundaries of any district shall not be expanded beyond the city**
 48 **limits of such city, as the boundaries of such city existed on July 1, 2020. Such change in**
 49 **the district boundaries shall be accomplished pursuant to the provisions of this subdivision**
 50 **only if the governing body of such city shall file with the board of any such fire protection**
 51 **district a written consent for the board to seek approval of the circuit court having**
 52 **jurisdiction over the district for extension of the district's boundaries and to submit the**
 53 **question of extension of the district's boundaries to the registered voters of the area**
 54 **described in the city's consent with respect to that district. If the board of directors of the**
 55 **fire protection district or districts endorse the consent filed by such city, the district may**
 56 **petition the circuit court having jurisdiction over such district to order the extension of the**
 57 **district's boundaries to include the area described in the city's written consent with respect**
 58 **to that district subject to approval at an election held for that purpose. At such election,**
 59 **the question shall be submitted to the registered voters of the area to be included in a fire**
 60 **protection district in substantially the following form:**

61 **Shall the boundaries of the _____ Fire Protection District be**
 62 **extended to include the following described property (Describe property)?**

63 **YES** **NO**

64 **If a majority of the voters voting on the proposition vote in favor of the extension of the**
 65 **boundaries of that district, then the court shall enter an order declaring the extension of**
 66 **the boundaries of that fire protection district to be final and conclusive. In the event,**
 67 **however, that the court finds that a majority of the voters voting in the area to be included**
 68 **in a fire protection district voted against the proposition to extend the boundaries of that**
 69 **district, then the court shall enter its further order declaring the extension of boundaries**
 70 **of that district to be void and of no effect.**

71 **3. The secretary of the board shall cause notice of the filing of any petition filed pursuant**
 72 **to this section to be given and published in the county in which the property is located, which**
 73 **notice shall recite the filing of such petition, the number of petitioners, a general description of**
 74 **the boundaries of the area proposed to be included and the prayer of the petitioners; giving notice**
 75 **to all persons interested to appear at the office of the board at the time named in the notice and**
 76 **show cause in writing, if any they have, why the petition should not be granted. The board shall**
 77 **at the time and place mentioned, or at such time or times to which the hearing may be adjourned,**
 78 **proceed to hear the petition and all objections thereto presented in writing by any person showing**
 79 **cause why the petition should not be granted. The failure of any person interested to show cause**
 80 **in writing why such petition shall not be granted shall be deemed as an assent on his part to the**
 81 **inclusion of such lands in the district as prayed for in the petition.**

82 4. If the board deems it for the best interest of the district, it shall grant the petition, but
83 if the board determines that some portion of the property mentioned in the petition cannot as a
84 practical matter be served by the district, or if it deems it for the best interest of the district that
85 some portion of the property in the petition not be included in the district, then the board shall
86 grant the petition in part only. If the petition is granted, the board shall make an order to that
87 effect and file the same with the circuit clerk; and upon the order of the court having jurisdiction
88 over the district, the property shall be included in the district. If the petition contains the
89 signatures of all the owners of the property pursuant to the provisions of subdivision (2) of
90 subsection 2 of this section, the property shall be included in the district upon the order of the
91 court. If the petition contains the signatures of twenty-five percent of the number of voters who
92 voted in the most recent gubernatorial election in the area to be annexed pursuant to subdivision
93 (1) or subdivision (3) of subsection 2 of this section, the property shall be included in the district
94 subject to the election provided in section 321.301. The circuit court having jurisdiction over the
95 district shall proceed to make any such order including such additional property within the
96 district as is provided in the order of the board, unless the court shall find that such order of the
97 board was not authorized by law or that such order of the board was not supported by competent
98 and substantial evidence.

99 5. Any person aggrieved by any decision of the board made pursuant to the provisions
100 of this section may appeal that decision to the circuit court of the county in which the property
101 is located within thirty days of the decision by the board.

102 6. No fire protection district, or employee thereof, in which territory is annexed pursuant
103 to this section shall be required to comply with any prescribed firefighter training program or
104 regimen which would not otherwise apply to the district or its employees, but for the
105 requirements applicable to the annexed territory.

321.552. 1. Except in any county of the first classification with over two hundred
2 thousand inhabitants, or any county of the first classification without a charter form of
3 government and with more than seventy-three thousand seven hundred but less than
4 seventy-three thousand eight hundred inhabitants; or any county of the first classification without
5 a charter form of government and with more than one hundred eighty-four thousand but less than
6 one hundred eighty-eight thousand inhabitants; or any county with a charter form of government
7 with over one million inhabitants; or any county with a charter form of government with over
8 two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the
9 governing body of any ambulance or fire protection district may impose a sales tax in an amount
10 up to ~~one-half of~~ one percent on all retail sales made in such ambulance or fire protection
11 district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525
12 provided that such sales tax shall be accompanied by a reduction in the district's tax rate as

13 defined in section 137.073. The tax authorized by this section shall be in addition to any and all
14 other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of
15 this section shall be effective unless the governing body of the ambulance or fire protection
16 district submits to the voters of such ambulance or fire protection district, at a municipal or state
17 general, primary or special election, a proposal to authorize the governing body of the ambulance
18 or fire protection district to impose a tax pursuant to this section.

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

21 Shall _____ (insert name of ambulance or fire protection district) impose a sales
22 tax of _____ (insert amount up to ~~one-half~~ of one percent) for the purpose of
23 providing revenues for the operation of the _____ (insert name of ambulance or
24 fire protection district) and the total property tax levy on properties in the _____
25 (insert name of the ambulance or fire protection district) shall be reduced
26 annually by an amount which reduces property tax revenues by an amount equal
27 to fifty percent of the previous year's revenue collected from this sales tax?

28 YES

NO

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

31 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
32 are in favor of the proposal, then the sales tax authorized in this section shall be in effect and the
33 governing body of the ambulance or fire protection district shall lower the level of its tax rate by
34 an amount which reduces property tax revenues by an amount equal to fifty percent of the
35 amount of sales tax collected in the preceding year. If a majority of the votes cast by the
36 qualified voters voting are opposed to the proposal, then the governing body of the ambulance
37 or fire protection district shall not impose the sales tax authorized in this section unless and until
38 the governing body of such ambulance or fire protection district resubmits a proposal to
39 authorize the governing body of the ambulance or fire protection district to impose the sales tax
40 authorized by this section and such proposal is approved by a majority of the qualified voters
41 voting thereon.

42 4. All revenue received by a district from the tax authorized pursuant to this section shall
43 be deposited in a special trust fund, and be used solely for the purposes specified in the proposal
44 submitted pursuant to this section for so long as the tax shall remain in effect.

45 5. All sales taxes collected by the director of revenue pursuant to this section, less one
46 percent for cost of collection which shall be deposited in the state's general revenue fund after
47 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a
48 special trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection

49 District Sales Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax
50 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
51 the state. The director of revenue shall keep accurate records of the amount of money in the trust
52 and the amount collected in each district imposing a sales tax pursuant to this section, and the
53 records shall be open to inspection by officers of the county and to the public. Not later than the
54 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust
55 fund during the preceding month to the governing body of the district which levied the tax; such
56 funds shall be deposited with the board treasurer of each such district.

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

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

70 **8. The governing body of any ambulance or fire protection district authorized to**
71 **levy a sales tax pursuant to this section shall:**

72 **(1) Submit the question of an increase in the rate of the sales tax to the voters on**
73 **a general election day not earlier than the 2022 general election; and**

74 **(2) Include information on the ambulance or fire protection district website, if**
75 **available, on the tax rate and the purposes for which the tax is levied.**

321.603. In addition to the compensation provided pursuant to section 321.190 for fire
2 protection districts located in a county of the first classification with a charter form of
3 government, each member of any such fire protection district board may receive an attendance
4 fee not to exceed one hundred **fifty** dollars for attending a board meeting conducted pursuant to
5 chapter 610[~~but such board member shall not be paid for attending more than four such~~
6 ~~meetings in any calendar month. However, no board member shall be paid more than one~~
7 ~~attendance fee if such member attends more than one meeting conducted under chapter 610 in~~
8 ~~a calendar week].~~

506.384. 1. No civil action may be brought by an offender, **or an inmate or detainee**
2 **in a county jail**, except for a constitutional deprivation, until all administrative remedies are
3 exhausted.

4 2. If a claim is, on its face, frivolous, malicious, fails to state a claim upon which relief
5 may be granted or seeks monetary relief from a defendant who is immune from such relief, the
6 court may dismiss the underlying claim without first requiring the exhaustion of administrative
7 remedies.

8 3. A civil action pursued by an offender in a court of this state alleging in whole or in
9 part a violation of federal law shall be subject to all limitations on remedies established by
10 federal law.

610.021. Except to the extent disclosure is otherwise required by law, a public
2 governmental body is authorized to close meetings, records and votes, to the extent they relate
3 to the following:

4 (1) Legal actions, causes of action or litigation involving a public governmental body
5 and any confidential or privileged communications between a public governmental body or its
6 representatives and its attorneys. However, any minutes, vote or settlement agreement relating
7 to legal actions, causes of action or litigation involving a public governmental body or any agent
8 or entity representing its interests or acting on its behalf or with its authority, including any
9 insurance company acting on behalf of a public government body as its insured, shall be made
10 public upon final disposition of the matter voted upon or upon the signing by the parties of the
11 settlement agreement, unless, prior to final disposition, the settlement agreement is ordered
12 closed by a court after a written finding that the adverse impact to a plaintiff or plaintiffs to the
13 action clearly outweighs the public policy considerations of section 610.011, however, the
14 amount of any moneys paid by, or on behalf of, the public governmental body shall be disclosed;
15 provided, however, in matters involving the exercise of the power of eminent domain, the vote
16 shall be announced or become public immediately following the action on the motion to
17 authorize institution of such a legal action. Legal work product shall be considered a closed
18 record;

19 (2) Leasing, purchase or sale of real estate by a public governmental body where public
20 knowledge of the transaction might adversely affect the legal consideration therefor. However,
21 any minutes, vote or public record approving a contract relating to the leasing, purchase or sale
22 of real estate by a public governmental body shall be made public upon execution of the lease,
23 purchase or sale of the real estate;

24 (3) Hiring, firing, disciplining or promoting of particular employees by a public
25 governmental body when personal information about the employee is discussed or recorded.
26 However, any vote on a final decision, when taken by a public governmental body, to hire, fire,

27 promote or discipline an employee of a public governmental body shall be made available with
28 a record of how each member voted to the public within seventy-two hours of the close of the
29 meeting where such action occurs; provided, however, that any employee so affected shall be
30 entitled to prompt notice of such decision during the seventy-two-hour period before such
31 decision is made available to the public. As used in this subdivision, the term "personal
32 information" means information relating to the performance or merit of individual employees;

33 (4) The state militia or national guard or any part thereof;

34 (5) Nonjudicial mental or physical health proceedings involving identifiable persons,
35 including medical, psychiatric, psychological, or alcoholism or drug dependency diagnosis or
36 treatment;

37 (6) Scholastic probation, expulsion, or graduation of identifiable individuals, including
38 records of individual test or examination scores; however, personally identifiable student records
39 maintained by public educational institutions shall be open for inspection by the parents,
40 guardian or other custodian of students under the age of eighteen years and by the parents,
41 guardian or other custodian and the student if the student is over the age of eighteen years;

42 (7) Testing and examination materials, before the test or examination is given or, if it
43 is to be given again, before so given again;

44 (8) Welfare cases of identifiable individuals;

45 (9) Preparation, including any discussions or work product, on behalf of a public
46 governmental body or its representatives for negotiations with employee groups;

47 (10) Software codes for electronic data processing and documentation thereof;

48 (11) Specifications for competitive bidding, until either the specifications are officially
49 approved by the public governmental body or the specifications are published for bid;

50 (12) Sealed bids and related documents, until the bids are opened; and sealed proposals
51 and related documents or any documents related to a negotiated contract until a contract is
52 executed, or all proposals are rejected;

53 (13) Individually identifiable personnel records, performance ratings or records
54 pertaining to employees or applicants for employment, except that this exemption shall not apply
55 to the names, positions, salaries and lengths of service of officers and employees of public
56 agencies once they are employed as such, and the names of private sources donating or
57 contributing money to the salary of a chancellor or president at all public colleges and
58 universities in the state of Missouri and the amount of money contributed by the source;

59 (14) Records which are protected from disclosure by law;

60 (15) Meetings and public records relating to scientific and technological innovations in
61 which the owner has a proprietary interest;

62 (16) Records relating to municipal hotlines established for the reporting of abuse and
63 wrongdoing;

64 (17) Confidential or privileged communications between a public governmental body
65 and its auditor, including all auditor work product; however, all final audit reports issued by the
66 auditor are to be considered open records pursuant to this chapter;

67 (18) Operational guidelines, policies and specific response plans developed, adopted, or
68 maintained by any public agency responsible for law enforcement, public safety, first response,
69 or public health for use in responding to or preventing any critical incident which is or appears
70 to be terrorist in nature and which has the potential to endanger individual or public safety or
71 health. Financial records related to the procurement of or expenditures relating to operational
72 guidelines, policies or plans purchased with public funds shall be open. When seeking to close
73 information pursuant to this exception, the public governmental body shall affirmatively state
74 in writing that disclosure would impair the public governmental body's ability to protect the
75 security or safety of persons or real property, and shall in the same writing state that the public
76 interest in nondisclosure outweighs the public interest in disclosure of the records;

77 (19) Existing or proposed security systems and structural plans of real property owned
78 or leased by a public governmental body, and information that is voluntarily submitted by a
79 nonpublic entity owning or operating an infrastructure to any public governmental body for use
80 by that body to devise plans for protection of that infrastructure, the public disclosure of which
81 would threaten public safety:

82 (a) Records related to the procurement of or expenditures relating to security systems
83 purchased with public funds shall be open;

84 (b) When seeking to close information pursuant to this exception, the public
85 governmental body shall affirmatively state in writing that disclosure would impair the public
86 governmental body's ability to protect the security or safety of persons or real property, and shall
87 in the same writing state that the public interest in nondisclosure outweighs the public interest
88 in disclosure of the records;

89 (c) Records that are voluntarily submitted by a nonpublic entity shall be reviewed by the
90 receiving agency within ninety days of submission to determine if retention of the document is
91 necessary in furtherance of a state security interest. If retention is not necessary, the documents
92 shall be returned to the nonpublic governmental body or destroyed;

93 (20) The portion of a record that identifies security systems or access codes or
94 authorization codes for security systems of real property;

95 (21) Records that identify the configuration of components or the operation of a
96 computer, computer system, computer network, or telecommunications network, and would
97 allow unauthorized access to or unlawful disruption of a computer, computer system, computer

98 network, or telecommunications network of a public governmental body. This exception shall
99 not be used to limit or deny access to otherwise public records in a file, document, data file or
100 database containing public records. Records related to the procurement of or expenditures
101 relating to such computer, computer system, computer network, or telecommunications network,
102 including the amount of moneys paid by, or on behalf of, a public governmental body for such
103 computer, computer system, computer network, or telecommunications network shall be open;

104 (22) Credit card numbers, personal identification numbers, digital certificates, physical
105 and virtual keys, access codes or authorization codes that are used to protect the security of
106 electronic transactions between a public governmental body and a person or entity doing business
107 with a public governmental body. Nothing in this section shall be deemed to close the record
108 of a person or entity using a credit card held in the name of a public governmental body or any
109 record of a transaction made by a person using a credit card or other method of payment for
110 which reimbursement is made by a public governmental body;

111 (23) Records submitted by an individual, corporation, or other business entity to a public
112 institution of higher education in connection with a proposal to license intellectual property or
113 perform sponsored research and which contains sales projections or other business plan
114 information the disclosure of which may endanger the competitiveness of a business; ~~and~~

115 (24) Records relating to foster home or kinship placements of children in foster care
116 under section 210.498; **and**

117 **(25) Individually identifiable customer usage and billing records for customers of**
118 **a municipally owned utility, unless the records are requested by the customer or**
119 **authorized for release by the customer, except that a municipally owned utility shall make**
120 **available to the public the customer's name, billing address, location of service, and dates**
121 **of service provided for any commercial service account.**

620.2005. 1. As used in sections 620.2000 to 620.2010, the following terms mean:

2 (1) "Average wage", the new payroll divided by the number of new jobs, or the payroll
3 of the retained jobs divided by the number of retained jobs;

4 (2) "Commencement of operations", the starting date for the qualified company's first
5 new employee, which shall be no later than twelve months from the date of the approval;

6 (3) "Contractor", a person, employer, or business entity that enters into an agreement to
7 perform any service or work or to provide a certain product in exchange for valuable
8 consideration. This definition shall include but not be limited to a general contractor,
9 subcontractor, independent contractor, contract employee, project manager, or a recruiting or
10 staffing entity;

11 (4) "County average wage", the average wages in each county as determined by the
12 department for the most recently completed full calendar year. However, if the computed county

13 average wage is above the statewide average wage, the statewide average wage shall be deemed
14 the county average wage for such county for the purpose of determining eligibility. The
15 department shall publish the county average wage for each county at least annually.
16 Notwithstanding the provisions of this subdivision to the contrary, for any qualified company
17 that in conjunction with their project is relocating employees from a Missouri county with a
18 higher county average wage, the company shall obtain the endorsement of the governing body
19 of the community from which jobs are being relocated or the county average wage for their
20 project shall be the county average wage for the county from which the employees are being
21 relocated;

22 (5) "Department", the Missouri department of economic development;

23 (6) "Director", the director of the department of economic development;

24 (7) "Employee", a person employed by a qualified company, excluding:

25 (a) Owners of the qualified company unless the qualified company is participating in an
26 employee stock ownership plan; or

27 (b) Owners of a noncontrolling interest in stock of a qualified company that is publicly
28 traded;

29 (8) "Existing Missouri business", a qualified company that, for the ten-year period
30 preceding submission of a notice of intent to the department, had a physical location in Missouri
31 and full-time employees who routinely performed job duties within Missouri;

32 (9) "Full-time employee", an employee of the qualified company that is scheduled to
33 work an average of at least thirty-five hours per week for a twelve-month period, and one for
34 which the qualified company offers health insurance and pays at least fifty percent of such
35 insurance premiums. An employee that spends less than fifty percent of the employee's work
36 time at the facility shall be considered to be located at a facility if the employee receives his or
37 her directions and control from that facility, is on the facility's payroll, one hundred percent of
38 the employee's income from such employment is Missouri income, and the employee is paid at
39 or above the applicable percentage of the county average wage;

40 (10) "Industrial development authority", an industrial development authority organized
41 under chapter 349 that has entered into a formal written memorandum of understanding with an
42 entity of the United States Department of Defense regarding a qualified military project;

43 (11) "Infrastructure projects", highways, roads, streets, bridges, sewers, traffic control
44 systems and devices, water distribution and supply systems, curbing, sidewalks, storm water and
45 drainage systems, broadband internet infrastructure, and any other similar public improvements,
46 but in no case shall infrastructure projects include private structures;

47 (12) "Local incentives", the present value of the dollar amount of direct benefit received
48 by a qualified company for a project facility from one or more local political subdivisions, but

49 this term shall not include loans or other funds provided to the qualified company that shall be
50 repaid by the qualified company to the political subdivision;

51 (13) "Manufacturing capital investment", expenditures made by a qualified
52 manufacturing company to retool or reconfigure a manufacturing project facility directly related
53 to the manufacturing of a new product or the expansion or modification of the manufacture of
54 an existing product;

55 (14) "Memorandum of understanding", an agreement executed by an industrial
56 development authority and an entity of the United States Department of Defense, a copy of which
57 is provided to the department of economic development, that states, but is not limited to:

58 (a) A requirement for the military to provide the total number of existing jobs, jobs
59 directly created by a qualified military project, and average salaries of such jobs to the industrial
60 development authority and the department of economic development annually for the term of the
61 benefit;

62 (b) A requirement for the military to provide an accounting of the expenditures of capital
63 investment made by the military directly related to the qualified military project to the industrial
64 development authority and the department of economic development annually for the term of the
65 benefit;

66 (c) The process by which the industrial development authority shall monetize the tax
67 credits annually and any transaction cost or administrative fee charged by the industrial
68 development authority to the military on an annual basis;

69 (d) A requirement for the industrial development authority to provide proof to the
70 department of economic development of the payment made to the qualified military project
71 annually, including the amount of such payment;

72 (e) The schedule of the maximum amount of tax credits which may be authorized in each
73 year for the project and the specified term of the benefit, as provided by the department of
74 economic development; and

75 (f) A requirement that the annual benefit paid shall be the lesser of:

76 a. The maximum amount of tax credits authorized; or

77 b. The actual calculated benefit derived from the number of new jobs and average
78 salaries;

79 (15) "NAICS" or "NAICS industry classification", the classification provided by the
80 most recent edition of the North American Industry Classification System as prepared by the
81 Executive Office of the President, Office of Management and Budget;

82 (16) "New capital investment", shall include costs incurred by the qualified company at
83 the project facility after acceptance by the qualified company of the proposal for benefits from
84 the department or the approval notice of intent, whichever occurs first, for real or personal

85 property, and may include the value of finance or capital leases for real or personal property for
86 the term of such lease at the project facility executed after acceptance by the qualified company
87 of the proposal for benefits from the department or the approval of the notice of intent;

88 (17) "New direct local revenue", the present value of the dollar amount of direct net new
89 tax revenues of the local political subdivisions likely to be produced by the project over a
90 ten-year period as calculated by the department, excluding local earnings tax, and net new utility
91 revenues, provided the local incentives include a discount or other direct incentives from utilities
92 owned or operated by the political subdivision;

93 (18) "New job", the number of full-time employees located at the project facility that
94 exceeds the project facility base employment less any decrease in the number of full-time
95 employees at related facilities below the related facility base employment. No job that was
96 created prior to the date of the notice of intent shall be deemed a new job;

97 (19) "New payroll", the amount of wages paid for all new jobs, located at the project
98 facility during the qualified company's tax year that exceeds the project facility base payroll;

99 (20) "New product", a new model or line of a manufactured good that has not been
100 manufactured in Missouri by a qualified manufacturing company at any time prior to the date of
101 the notice of intent, or an existing brand, model, or line of a manufactured good that is
102 redesigned;

103 (21) "Notice of intent", a form developed by the department and available online,
104 completed by the qualified company, and submitted to the department stating the qualified
105 company's intent to request benefits under this program. The notice of intent shall be
106 accompanied with a detailed plan by the qualifying company to make good faith efforts to
107 employ, at a minimum, commensurate with the percentage of minority populations in the state
108 of Missouri, as reported in the previous decennial census, the following: racial minorities,
109 contractors who are racial minorities, and contractors that, in turn, employ at a minimum racial
110 minorities commensurate with the percentage of minority populations in the state of Missouri,
111 as reported in the previous decennial census. At a minimum, such plan shall include monitoring
112 the effectiveness of outreach and recruitment strategies in attracting diverse applicants and
113 linking with different or additional referral sources in the event that recruitment efforts fail to
114 produce a diverse pipeline of applicants;

115 (22) "Percent of local incentives", the amount of local incentives divided by the amount
116 of new direct local revenue;

117 (23) "Program", the Missouri works program established in sections 620.2000 to
118 620.2020;

119 (24) "Project facility", the building or buildings used by a qualified company at which
120 new or retained jobs and any new capital investment are or will be located or by a qualified

121 manufacturing company at which a manufacturing capital investment is or will be located. A
122 project facility may include separate buildings located within sixty miles of each other such that
123 their purpose and operations are interrelated; provided that where the buildings making up the
124 project facility are not located within the same county, the average wage of the new payroll shall
125 exceed the applicable percentage of the highest county average wage among the counties in
126 which the buildings are located. Upon approval by the department, a subsequent project facility
127 may be designated if the qualified company demonstrates a need to relocate to the subsequent
128 project facility at any time during the project period. For qualified military projects, the term
129 "project facility" means the military base or installation at which such qualified military project
130 is or shall be located;

131 (25) "Project facility base employment", the greater of the number of full-time
132 employees located at the project facility on the date of the notice of intent or, for the
133 twelve-month period prior to the date of the notice of intent, the average number of full-time
134 employees located at the project facility. In the event the project facility has not been in
135 operation for a full twelve-month period, the average number of full-time employees for the
136 number of months the project facility has been in operation prior to the date of the notice of
137 intent;

138 (26) "Project facility base payroll", the annualized payroll for the project facility base
139 employment or the total amount of taxable wages paid by the qualified company to full-time
140 employees of the qualified company located at the project facility in the twelve months prior to
141 the notice of intent. For purposes of calculating the benefits under this program, the amount of
142 base payroll shall increase each year based on an appropriate measure, as determined by the
143 department;

144 (27) "Project period", the time period within which benefits are awarded to a qualified
145 company or within which the qualified company is obligated to perform under an agreement with
146 the department, whichever is greater;

147 (28) "Projected net fiscal benefit", the total fiscal benefit to the state less any state
148 benefits offered to the qualified company, as determined by the department;

149 (29) "Qualified company", a firm, partnership, joint venture, association, private or
150 public corporation whether organized for profit or not, or headquarters of such entity registered
151 to do business in Missouri that is the owner or operator of a project facility, certifies that it offers
152 health insurance to all full-time employees of all facilities located in this state, and certifies that
153 it pays at least fifty percent of such insurance premiums. For the purposes of sections 620.2000
154 to 620.2020, the term "qualified company" shall not include:

155 (a) Gambling establishments (NAICS industry group 7132);

156 (b) Store front consumer-based retail trade establishments (under NAICS sectors 44 and
157 45), except with respect to any company headquartered in this state with a majority of its
158 full-time employees engaged in operations not within the NAICS codes specified in this
159 subdivision;

160 (c) Food and drinking places (NAICS subsector 722);

161 (d) Public utilities (NAICS 221 including water and sewer services);

162 (e) Any company that is delinquent in the payment of any nonprotested taxes or any
163 other amounts due the state or federal government or any other political subdivision of this state;

164 (f) Any company requesting benefits for retained jobs that has filed for or has publicly
165 announced its intention to file for bankruptcy protection. However, a company that has filed for
166 or has publicly announced its intention to file for bankruptcy may be a qualified company
167 provided that such company:

168 a. Certifies to the department that it plans to reorganize and not to liquidate; and

169 b. After its bankruptcy petition has been filed, it produces proof, in a form and at times
170 satisfactory to the department, that it is not delinquent in filing any tax returns or making any
171 payment due to the state of Missouri, including but not limited to all tax payments due after the
172 filing of the bankruptcy petition and under the terms of the plan of reorganization. Any taxpayer
173 who is awarded benefits under this subsection and who files for bankruptcy under Chapter 7 of
174 the United States Bankruptcy Code, Title 11 U.S.C., shall immediately notify the department and
175 shall forfeit such benefits and shall repay the state an amount equal to any state tax credits
176 already redeemed and any withholding taxes already retained;

177 (g) Educational services (NAICS sector 61);

178 (h) Religious organizations (NAICS industry group 8131);

179 (i) Public administration (NAICS sector 92);

180 (j) Ethanol distillation or production;

181 (k) Biodiesel production; or

182 (l) Health care and social services (NAICS sector 62).

183

184 Notwithstanding any provision of this section to the contrary, the headquarters, administrative
185 offices, or research and development facilities of an otherwise excluded business may qualify
186 for benefits if the offices or facilities serve a multistate territory. In the event a national, state,
187 or regional headquarters operation is not the predominant activity of a project facility, the jobs
188 and investment of such operation shall be considered eligible for benefits under this section if
189 the other requirements are satisfied;

190 (30) "Qualified manufacturing company", a company that:

191 (a) Is a qualified company that manufactures motor vehicles (NAICS group 3361);

- 192 (b) Manufactures goods at a facility in Missouri;
- 193 (c) Manufactures a new product or has commenced making a manufacturing capital
194 investment to the project facility necessary for the manufacturing of such new product, or
195 modifies or expands the manufacture of an existing product or has commenced making a
196 manufacturing capital investment for the project facility necessary for the modification or
197 expansion of the manufacture of such existing product; and
- 198 (d) Continues to meet the requirements of paragraphs (a) to (c) of this subdivision for
199 the project period;
- 200 (31) "Qualified military project", the expansion or improvement of a military base or
201 installation within this state that causes:
- 202 (a) An increase of ten or more **part-time or full-time** military or civilian support
203 personnel:
- 204 a. Whose average salaries equal or exceed ninety percent of the county average wage;
205 and
- 206 b. Who are offered health insurance, with an entity of the United States Department of
207 Defense paying at least fifty percent of such insurance premiums; and
- 208 (b) Investment in real or personal property at the base or installation expressly for the
209 purposes of serving a new or expanded military activity or unit;
- 210 (32) "Related company", shall mean:
- 211 (a) A corporation, partnership, trust, or association controlled by the qualified company;
- 212 (b) An individual, corporation, partnership, trust, or association in control of the
213 qualified company; or
- 214 (c) Corporations, partnerships, trusts or associations controlled by an individual,
215 corporation, partnership, trust, or association in control of the qualified company. As used in this
216 paragraph, "control of a qualified company" shall mean:
- 217 a. Ownership, directly or indirectly, of stock possessing at least fifty percent of the total
218 combined voting power of all classes of stock entitled to vote in the case of a qualified company
219 that is a corporation;
- 220 b. Ownership of at least fifty percent of the capital or profit interest in such qualified
221 company if it is a partnership or association;
- 222 c. Ownership, directly or indirectly, of at least fifty percent of the beneficial interest in
223 the principal or income of such qualified company if it is a trust, and ownership shall be
224 determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;
- 225 (33) "Related facility", a facility operated by the qualified company or a related company
226 located in this state that is directly related to the operations of the project facility or in which
227 operations substantially similar to the operations of the project facility are performed;

228 (34) "Related facility base employment", the greater of the number of full-time
229 employees located at all related facilities on the date of the notice of intent or, for the
230 twelve-month period prior to the date of the notice of intent, the average number of full-time
231 employees located at all related facilities of the qualified company or a related company located
232 in this state;

233 (35) "Related facility base payroll", the annualized payroll of the related facility base
234 payroll or the total amount of taxable wages paid by the qualified company to full-time
235 employees of the qualified company located at a related facility in the twelve months prior to the
236 filing of the notice of intent. For purposes of calculating the benefits under this program, the
237 amount of related facility base payroll shall increase each year based on an appropriate measure,
238 as determined by the department;

239 (36) "Rural area", a county in Missouri with a population less than seventy-five thousand
240 or that does not contain an individual city with a population greater than fifty thousand according
241 to the most recent federal decennial census;

242 (37) "Tax credits", tax credits issued by the department to offset the state taxes imposed
243 by chapters 143 and 148, or which may be sold or refunded as provided for in this program;

244 (38) "Withholding tax", the state tax imposed by sections 143.191 to 143.265. For
245 purposes of this program, the withholding tax shall be computed using a schedule as determined
246 by the department based on average wages.

247 2. This section is subject to the provisions of section 196.1127.

620.2010. 1. In exchange for the consideration provided by the new tax revenues and
2 other economic stimuli that will be generated by the new jobs created, a qualified company may,
3 for a period of five years from the date the new jobs are created, or for a period of six years from
4 the date the new jobs are created if the qualified company is an existing Missouri business, retain
5 an amount equal to the withholding tax as calculated under subdivision (38) of section 620.2005
6 from the new jobs that would otherwise be withheld and remitted by the qualified company
7 under the provisions of sections 143.191 to 143.265 if:

8 (1) The qualified company creates ten or more new jobs, and the average wage of the
9 new payroll equals or exceeds ninety percent of the county average wage;

10 (2) The qualified company creates two or more new jobs at a project facility located in
11 a rural area, the average wage of the new payroll equals or exceeds ninety percent of the county
12 average wage, and the qualified company commits to making at least one hundred thousand
13 dollars of new capital investment at the project facility within two years; or

14 (3) The qualified company creates two or more new jobs at a project facility located
15 within a zone designated under sections 135.950 to 135.963, the average wage of the new payroll
16 equals or exceeds eighty percent of the county average wage, and the qualified company commits

17 to making at least one hundred thousand dollars in new capital investment at the project facility
18 within two years of approval.

19 2. In addition to any benefits available under subsection 1 of this section, the department
20 may award a qualified company that satisfies subdivision (1) of subsection 1 of this section
21 additional tax credits, issued each year for a period of five years from the date the new jobs are
22 created, or for a period of six years from the date the new jobs are created if the qualified
23 company is an existing Missouri business, in an amount equal to or less than six percent of new
24 payroll; provided that in no event may the total amount of benefits awarded to a qualified
25 company under this section exceed nine percent of new payroll in any calendar year. The amount
26 of tax credits awarded to a qualified company under this subsection shall not exceed the
27 projected net fiscal benefit to the state, as determined by the department, and shall not exceed
28 the least amount necessary to obtain the qualified company's commitment to initiate the project.
29 In determining the amount of tax credits to award to a qualified company under this subsection
30 or a qualified manufacturing company under subsection 3 of this section, the department shall
31 consider the following factors:

32 (1) The significance of the qualified company's need for program benefits;

33 (2) The amount of projected net fiscal benefit to the state of the project and the period
34 in which the state would realize such net fiscal benefit;

35 (3) The overall size and quality of the proposed project, including the number of new
36 jobs, new capital investment, manufacturing capital investment, proposed wages, growth
37 potential of the qualified company, the potential multiplier effect of the project, and similar
38 factors;

39 (4) The financial stability and creditworthiness of the qualified company;

40 (5) The level of economic distress in the area;

41 (6) An evaluation of the competitiveness of alternative locations for the project facility,
42 as applicable; and

43 (7) The percent of local incentives committed.

44 3. (1) The department may award tax credits to a qualified manufacturing company that
45 makes a manufacturing capital investment of at least five hundred million dollars not more than
46 three years following the department's approval of a notice of intent and the execution of an
47 agreement that meets the requirements of subsection 4 of this section. Such tax credits shall be
48 issued no earlier than January 1, 2023, and may be issued each year for a period of five years.
49 A qualified manufacturing company may qualify for an additional five-year period under this
50 subsection if it makes an additional manufacturing capital investment of at least two hundred
51 fifty million dollars within five years of the department's approval of the original notice of intent.

52 (2) The maximum amount of tax credits that any one qualified manufacturing company
53 may receive under this subsection shall not exceed five million dollars per calendar year. The
54 aggregate amount of tax credits awarded to all qualified manufacturing companies under this
55 subsection shall not exceed ten million dollars per calendar year.

56 (3) If, at the project facility at any time during the project period, the qualified
57 manufacturing company discontinues the manufacturing of the new product, or discontinues the
58 modification or expansion of an existing product, and does not replace it with a subsequent or
59 additional new product or with a modification or expansion of an existing product, the company
60 shall immediately cease receiving any benefit awarded under this subsection for the remainder
61 of the project period and shall forfeit all rights to retain or receive any benefit awarded under this
62 subsection for the remainder of such period.

63 (4) Notwithstanding any other provision of law to the contrary, any qualified
64 manufacturing company that is awarded benefits under this section shall not simultaneously
65 receive tax credits or exemptions under sections 100.700 to 100.850 for the jobs created or
66 retained or capital improvement that qualified for benefits under this section. The provisions of
67 subsection 5 of section 285.530 shall not apply to a qualified manufacturing company that is
68 awarded benefits under this section.

69 4. Upon approval of a notice of intent to receive tax credits under subsection 2, 3, 6, or
70 7 of this section, the department and the qualified company shall enter into a written agreement
71 covering the applicable project period. The agreement shall specify, at a minimum:

72 (1) The committed number of new jobs, new payroll, and new capital investment, or the
73 manufacturing capital investment and committed percentage of retained jobs for each year during
74 the project period;

75 (2) The date or time period during which the tax credits shall be issued, which may be
76 immediately or over a period not to exceed two years from the date of approval of the notice of
77 intent;

78 (3) Clawback provisions, as may be required by the department;

79 (4) Financial guarantee provisions as may be required by the department, provided that
80 financial guarantee provisions shall be required by the department for tax credits awarded under
81 subsection 7 of this section; and

82 (5) Any other provisions the department may require.

83 5. In lieu of the benefits available under sections 1 and 2 of this section, and in exchange
84 for the consideration provided by the new tax revenues and other economic stimuli that will be
85 generated by the new jobs created by the program, a qualified company may, for a period of five
86 years from the date the new jobs are created, or for a period of six years from the date the new
87 jobs are created if the qualified company is an existing Missouri business, retain an amount equal

88 to the withholding tax as calculated under subdivision (38) of section 620.2005 from the new
89 jobs that would otherwise be withheld and remitted by the qualified company under the
90 provisions of sections 143.191 to 143.265 equal to:

91 (1) Six percent of new payroll for a period of five years from the date the required
92 number of new jobs were created if the qualified company creates one hundred or more new jobs
93 and the average wage of the new payroll equals or exceeds one hundred twenty percent of the
94 county average wage of the county in which the project facility is located; or

95 (2) Seven percent of new payroll for a period of five years from the date the required
96 number of jobs were created if the qualified company creates one hundred or more new jobs and
97 the average wage of the new payroll equals or exceeds one hundred forty percent of the county
98 average wage of the county in which the project facility is located.

99

100 The department shall issue a refundable tax credit for any difference between the amount of
101 benefit allowed under this subsection and the amount of withholding tax retained by the
102 company, in the event the withholding tax is not sufficient to provide the entire amount of benefit
103 due to the qualified company under this subsection.

104 6. In addition to the benefits available under subsection 5 of this section, the department
105 may award a qualified company that satisfies the provisions of subsection 5 of this section
106 additional tax credits, issued each year for a period of five years from the date the new jobs are
107 created, or for a period of six years from the date the new jobs are created if the qualified
108 company is an existing Missouri business, in an amount equal to or less than three percent of
109 new payroll; provided that in no event may the total amount of benefits awarded to a qualified
110 company under this section exceed nine percent of new payroll in any calendar year. The amount
111 of tax credits awarded to a qualified company under this subsection shall not exceed the
112 projected net fiscal benefit to the state, as determined by the department, and shall not exceed
113 the least amount necessary to obtain the qualified company's commitment to initiate the project.
114 In determining the amount of tax credits to award to a qualified company under this subsection,
115 the department shall consider the factors provided under subsection 2 of this section.

116 7. In lieu of the benefits available under subsections 1, 2, 5, and 6 of this section, and in
117 exchange for the consideration provided by the new tax revenues and other economic stimuli that
118 will be generated by the new jobs and new capital investment created by the program, the
119 department may award a qualified company that satisfies the provisions of subdivision (1) of
120 subsection 1 of this section tax credits, issued within one year following the qualified company's
121 acceptance of the department's proposal for benefits, in an amount equal to or less than nine
122 percent of new payroll. The amount of tax credits awarded to a qualified company under this
123 subsection shall not exceed the projected net fiscal benefit to the state, as determined by the

124 department, and shall not exceed the least amount necessary to obtain the qualified company's
125 commitment to initiate the project. In determining the amount of tax credits to award to a
126 qualified company under this subsection, the department shall consider the factors provided
127 under subsection 2 of this section and the qualified company's commitment to new capital
128 investment and new job creation within the state for a period of not less than ten years. For the
129 purposes of this subsection, each qualified company shall have an average wage of the new
130 payroll that equals or exceeds one hundred percent of the county average wage. Notwithstanding
131 the provisions of section 620.2020 to the contrary, this subsection, shall expire on June 30, 2025.

132 8. No benefits shall be available under this section for any qualified company that has
133 performed significant, project-specific site work at the project facility, purchased machinery or
134 equipment related to the project, or has publicly announced its intention to make new capital
135 investment or manufacturing capital investment at the project facility prior to receipt of a
136 proposal for benefits under this section or approval of its notice of intent, whichever occurs first.

137 9. In lieu of any other benefits under this chapter, the department of economic
138 development may award a tax credit to an industrial development authority for a qualified
139 military project in an amount equal to the estimated withholding taxes associated with the **part-**
140 **time and full-time** civilian and military new jobs located at the facility and directly impacted
141 by the project. The amount of the tax credit shall be calculated by multiplying:

142 (1) The average percentage of tax withheld, as provided by the department of revenue
143 to the department of economic development;

144 (2) The average salaries of the jobs directly created by the qualified military project; and

145 (3) The number of jobs directly created by the qualified military project.
146

147 If the amount of the tax credit represents the least amount necessary to accomplish the qualified
148 military project, the tax credits may be issued, but no tax credits shall be issued for a term longer
149 than fifteen years. No qualified military project shall be eligible for tax credits under this
150 subsection unless the department of economic development determines the qualified military
151 project shall achieve a net positive fiscal impact to the state.

**620.2250. 1. This section shall be known and may be cited as the "Targeted
2 Industrial Manufacturing Enhancement Zones Act".**

3 2. As used in this section, the following terms shall mean:

**4 (1) "County average wage", the average wage in each county as determined by the
5 department for the most recently completed full calendar year. However, if the computed
6 county average wage is above the statewide average wage, the statewide average wage shall
7 be deemed the county average wage for such county for the purpose of determining
8 eligibility;**

9 (2) "Department", the Missouri department of economic development;

10 (3) "New job", the number of full-time employees located at the project facility that
11 exceeds the project facility base employment less any decrease in the number of full-time
12 employees at related facilities below the related facility base employment. No job that was
13 created prior to the date of the completion of an agreement pursuant to subsection 6 of this
14 section and no job that is relocated from another location within this state shall be deemed
15 a new job. An employee that spends less than fifty percent of the employee's work time at
16 the facility is still considered to be located at a facility if the employee receives his or her
17 directions and control from that facility, is on the facility's payroll, one hundred percent
18 of the employee's income from such employment is Missouri income, and the employee is
19 paid at or above the county average wage;

20 (4) "Political subdivision", a town, village, city, or county located in this state;

21 (5) "Related facility", a facility operated by a company or a related company prior
22 to the establishment of the TIME zone in question, and which is directly related to the
23 operations of the facility within the new TIME zone;

24 (6) "TIME zone", an area identified through an ordinance or resolution passed
25 pursuant to subsection 4 of this section that is being developed or redeveloped for any
26 purpose so long as any infrastructure or building built or improved is in the development
27 area;

28 (7) "Zone board", the governing body of a TIME zone.

29 3. The governing bodies of at least two contiguous or overlapping political
30 subdivisions in this state may establish one or more TIME zones, which shall be political
31 subdivisions of the state, for the purposes of completing infrastructure projects to promote
32 the economic development of the region. Such zones may only include the area within the
33 governing bodies' jurisdiction, ownership, or control, and may include any such area. The
34 governing bodies shall determine the boundaries for each TIME zone, and more than one
35 TIME zone may exist within the governing bodies' jurisdiction or under the governing
36 bodies' ownership or control, and may be expanded or contracted by resolution of the zone
37 board.

38 4. (1) To establish a TIME zone, the governing bodies of at least two political
39 subdivisions shall each propose an ordinance or resolution creating such zone. Such
40 ordinance or resolution shall set forth the names of the political subdivisions which will
41 form the TIME zone, the general nature of the proposed improvements, the estimated cost
42 of such improvements, the boundaries of the proposed TIME zone, and the estimated
43 number of new jobs to be created in the TIME zone. Prior to approving such ordinance
44 or resolution, each governing body shall hold a public hearing to consider the creation of

45 the TIME zone and the proposed improvements therein. The governing bodies shall hear
46 and pass upon all objections to the TIME zone and the proposed improvements, if any, and
47 may amend the proposed improvements, and the plans and specifications therefor.

48 (2) After the passage or adoption of the ordinance or resolution creating the TIME
49 Zone, governance of the TIME zone shall be by the zone board, which shall consist of seven
50 members selected from the political subdivisions creating the TIME zone. Members of a
51 zone board shall receive no salary or other compensation for their services as members, but
52 shall receive their necessary traveling and other expenses incurred while actually engaged
53 in the discharge of their official duties. The zone board may expand or contract such
54 TIME zone through an ordinance or resolution following a public hearing conducted to
55 consider such expansion or contraction.

56 5. The boundaries of the proposed TIME zone shall be described by metes and
57 bounds, streets, or other sufficiently specific description.

58 6. (1) Prior to retaining any state withholding tax pursuant to subsection 9 of this
59 section, a zone board shall enter into an agreement with the department. Such agreement
60 shall include, but shall not be limited to:

- 61 (a) The estimated number of new jobs to be created;
- 62 (b) The estimated average wage of new jobs to be created;
- 63 (c) The estimated net fiscal impact of the new jobs;
- 64 (d) The estimated costs of the proposed improvements;
- 65 (e) The estimated amount of withholding tax to be retained pursuant to subsection
66 9 of this section over the period of the agreement; and
- 67 (f) A copy of the ordinance establishing the board and a list of its members.

68 (2) The department shall not approve an agreement with a zone board unless the
69 zone board commits to creating the following number of new jobs:

70 (a) For a TIME zone with a total population of less than five thousand inhabitants
71 as determined by the most recent decennial census, a minimum of five new jobs with an
72 average wage that equals or exceeds ninety percent of the county average wage;

73 (b) For a TIME zone with a total population of at least five thousand inhabitants
74 but less than fifty thousand inhabitants as determined by the most recent decennial census,
75 a minimum of ten new jobs with an average wage that equals or exceeds ninety percent of
76 the county average wage;

77 (c) For a TIME zone with a total population of at least fifty thousand inhabitants
78 but less than one hundred fifty thousand inhabitants as determined by the most recent
79 decennial census, a minimum of fifteen new jobs with an average wage that equals or
80 exceeds ninety percent of the county average wage; and

81 (d) For a TIME zone with a total population of at least one hundred fifty thousand
82 inhabitants as determined by the most recent decennial census, a minimum of twenty-five
83 new jobs with an average wage that equals or exceeds ninety percent of the county average
84 wage.

85 7. (1) The term of the agreement entered into pursuant to subsection 6 of this
86 section shall not exceed ten years. A zone board may apply to the department for approval
87 to renew any agreement. Such application shall be made on forms provided by the
88 department. In determining whether to approve the renewal of an agreement, the
89 department shall consider:

90 (a) The number of new jobs created and the average wage and net fiscal impact of
91 such jobs;

92 (b) The outstanding improvements to be made within the TIME zone and the
93 funding necessary to complete such improvements; and

94 (c) Any other factor the department requires.

95 (2) The department may approve the renewal of an agreement for a period not to
96 exceed ten years. If a zone board has not met the new job requirements pursuant to
97 subdivision (2) of subsection 6 of this section by the end of the agreement, the department
98 shall recapture from such zone board the amount of withholding tax retained by the zone
99 board pursuant to this section and the department shall not approve the renewal of an
100 agreement with such zone board.

101 (3) A zone board shall not retain any withholding tax pursuant to this section in
102 excess of the costs of improvements completed by the zone board.

103 8. If a qualified company is retaining withholding tax pursuant to sections 620.2000
104 to 620.2020 for new jobs, as such terms are defined in section 620.2005, that also qualify
105 for the retention of withholding tax pursuant to this section, the department shall not
106 authorize an agreement pursuant to this section that results in more than fifty percent of
107 the withholding tax for such new jobs being retained pursuant to this section and sections
108 620.2000 to 620.2020.

109 9. Upon the completion of an agreement pursuant to subsection 6 of this section,
110 twenty-five percent of the state tax withholdings imposed by sections 143.191 to 143.265
111 on new jobs within a TIME zone after development or redevelopment has commenced shall
112 not be remitted to the general revenue fund of the state of Missouri. Such moneys shall be
113 deposited into the TIME zone fund established pursuant to subsection 10 of this section for
114 the purpose of continuing to expand, develop, and redevelop TIME zones identified by the
115 zone board, and may be used for managerial, engineering, legal, research, promotion,
116 planning, and any other expenses.

117 **10. There is hereby created in the state treasury the "TIME Zone Fund", which**
118 **shall consist of money collected under this section. The state treasurer shall be custodian**
119 **of the fund and may approve disbursements from the fund in accordance with sections**
120 **30.170 and 30.180 to the zone boards of the TIME zones from which the funds were**
121 **collected, less the pro-rata portion appropriated by the general assembly to be used solely**
122 **for the administration of this section, which shall not exceed ten percent of the total**
123 **amount collected within the TIME zones of a zone board. Notwithstanding the provisions**
124 **of section 33.080 to the contrary, any moneys remaining in the fund at the end of the**
125 **biennium shall not revert to the credit of the general revenue fund. The state treasurer**
126 **shall invest moneys in the fund in the same manner as other funds are invested. Any**
127 **interest and moneys earned on such investments shall be credited to the fund.**

128 **11. The zone board shall approve projects consistent with the provisions of this**
129 **section that begin construction and disburse any money collected under this section. The**
130 **zone board shall submit an annual budget for the funds to the department explaining how**
131 **and when such money will be spent.**

132 **12. A zone board shall submit an annual report by December thirty-first of each**
133 **year to the department and the general assembly. Such report shall include, but shall not**
134 **be limited to:**

- 135 **(1) The locations of the established TIME zones governed by the zone board;**
136 **(2) The number of new jobs created within the TIME zones governed by the zone**
137 **board;**
138 **(3) The average wage of the new jobs created within the TIME zones governed by**
139 **the zone board; and**
140 **(4) The amount of withholding tax retained pursuant to subsection 9 of this section**
141 **from new jobs created within the TIME zones governed by the zone board.**

142 **13. No political subdivision shall establish a TIME zone with boundaries that**
143 **overlap the boundaries of an advanced industrial manufacturing zone established pursuant**
144 **to section 68.075.**

145 **14. The total amount of withholding taxes retained by all TIME zones pursuant to**
146 **the provisions of this section shall not exceed five million dollars per fiscal year.**

147 **15. The department may promulgate rules to implement the provisions of this**
148 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
149 **created under the authority delegated in this section shall become effective only if it**
150 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
151 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
152 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**

153 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
154 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,**
155 **shall be invalid and void.**

156 **16. Pursuant to section 23.253 of the Missouri sunset act:**

157 **(1) The provisions of the new program authorized pursuant to this section shall**
158 **sunset automatically on August 28, 2024, unless reauthorized by an act of the general**
159 **assembly;**

160 **(2) If such program is reauthorized, the program authorized pursuant to this**
161 **section shall sunset automatically twelve years after the effective date of the**
162 **reauthorization; and**

163 **(3) This section shall terminate on September first of the calendar year immediately**
164 **following the calendar year in which the program authorized pursuant to this section is**
165 **sunset.**

✓