

SECOND REGULAR SESSION
[CORRECTED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1700
100TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Elections, April 30, 2020, with recommendation that the Senate Committee Substitute do pass.

4441S.03C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal sections 32.310, 67.730, 67.1360, 94.838, 94.900, 94.902, 137.180, 138.434, 144.140, 144.605, 144.710, 144.757, 144.759, 205.202, and 321.552, RSMo, and to enact in lieu thereof twenty-five new sections relating to taxation, with an emergency clause for a certain section and an effective date for certain sections.

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

Section A. Sections 32.310, 67.730, 67.1360, 94.838, 94.900, 94.902, 137.180, 138.434, 144.140, 144.605, 144.710, 144.757, 144.759, 205.202, and 321.552, RSMo, are repealed and twenty-five new sections enacted in lieu thereof, to be known as sections 32.310, 33.575, 67.730, 67.1011, 67.1360, 67.1790, 94.838, 94.842, 94.844, 94.900, 94.902, 94.1014, 137.180, 138.434, 144.140, 144.605, 144.608, 144.637, 144.638, 144.710, 144.752, 144.757, 144.759, 205.202, and 321.552, to read as follows:

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

- (1) Ambulance districts;
- (2) Community improvement districts;

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

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

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

23 3. A political subdivision collecting sales **or use** tax listed in subsection
24 1 of this section shall provide to the department of revenue mapping and
25 geographic data pertaining to the political subdivision's borders and
26 jurisdictions. The political subdivision shall certify the accuracy of the data by
27 affidavit and shall provide the data in a format specified by the department of
28 revenue. Such data **relating to sales taxes** shall be sent to the department of
29 revenue by April 1, 2019, and shall be updated and sent to the department if a
30 change in the political subdivision's borders or jurisdiction occurs
31 thereafter. **Such data relating to use taxes shall be sent to the**
32 **department of revenue by January 1, 2021. If a political subdivision**
33 **fails to provide the information required under this subsection, the**
34 **department of revenue shall use the last known sales or use tax rate for**
35 **such political subdivision.**

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

38 5. By July 1, 2019, the department shall implement the mapping feature
39 using the **sales tax** data provided to it under subsection 3 of this section. **By**
40 **August 28, 2021, the department shall implement the mapping feature**
41 **using use tax data provided to it under subsection 3 of this section.**

42 6. **If the boundaries of a political subdivision listed in subsection**
43 **1 of this section in which a sales or use tax has been imposed shall**
44 **thereafter be changed or altered, the political subdivision shall forward**
45 **to the director of revenue by United States registered mail or certified**

46 mail a certified copy of the ordinance adding or detaching territory
47 from the political subdivision within ten days of adoption of the
48 ordinance. The ordinance shall reflect the effective date of the
49 ordinance and shall be accompanied by a map in a form to be
50 determined by the director of revenue. Upon receipt of the ordinance
51 and map, the sales or use tax imposed shall be effective in the added
52 territory or abolished in the detached territory on the first day of a
53 calendar quarter after one hundred twenty days' notice to sellers.

33.575. 1. There is hereby created in the state treasury the "Cash
2 Operating Expense Fund", which shall consist of money as provided
3 under this section. The state treasurer shall be custodian of the fund.
4 In accordance with sections 30.170 and 30.180, the state treasurer may
5 approve disbursements. Notwithstanding the provisions of section
6 33.080 to the contrary, any moneys remaining in the fund at the end of
7 the biennium shall not revert to the credit of the general revenue
8 fund. The state treasurer shall invest moneys in the fund in the same
9 manner as other funds are invested. Any interest and moneys earned
10 on such investments shall be credited to the fund.

11 2. (1) The state general revenue portion from remittances made
12 pursuant to section 144.752 and paragraph (e) of subdivision (3) of
13 section 144.605, with the exception of revenues collected pursuant to
14 section 144.701 and Article IV, Sections 43(a) and 47(a) of the Missouri
15 Constitution, shall be deposited into the cash operating expense fund.

16 (2) Subject to appropriation, the following moneys may be
17 transferred into the cash operating expense fund:

18 (a) Any funds appropriated to the office of the governor for
19 expenses related to emergency duties performed by the national guard
20 when ordered out by the governor, for matching funds for federal
21 grants and for emergency assistance as provided in section 44.032, and
22 for expenses of any state agency responding during a declared
23 emergency at the direction of the governor, provided the services
24 furnish immediate aid and relief, that were unexpended at the end of
25 the fiscal year; and

26 (b) Any funds appropriated to the cash operating expense fund
27 by the general assembly or otherwise credited to the fund.

28 3. In any fiscal year in which actual revenues are less than the
29 revenue estimates upon which appropriations were based or in which

30 there is a budget need due to a natural disaster, as proclaimed by the
31 governor to be an emergency, the governor may, subject to
32 appropriation, transfer from the fund to the general revenue fund such
33 moneys as are necessary to make up all or part of the deficit between
34 the actual revenues and the revenue estimates or to meet the needs of
35 the emergency caused by the natural disaster, as the case may be.

36 4. When the balance in the fund at the close of any fiscal year
37 exceeds two and one-half percent of net general revenue collections for
38 the previous fiscal year, the excess balance shall be transferred, subject
39 to appropriation, as follows:

40 (1) Fifty percent of the excess balance shall be transferred to the
41 credit of the state road fund established pursuant to Article IV, Section
42 30(b) of the Missouri Constitution, for the purposes of funding the
43 governor's transportation cost-share program; and

44 (2) Fifty percent of the excess balance shall be transferred to the
45 credit of the debt retirement fund for the purpose of retiring state debt.

46 5. There is hereby created in the state treasury the "Debt
47 Retirement Fund", which shall consist of moneys collected under this
48 section. The state treasurer shall be custodian of the fund. In
49 accordance with sections 30.170 and 30.180, the state treasurer may
50 approve disbursements. Notwithstanding the provisions of section
51 33.080 to the contrary, any moneys remaining in the fund at the end of
52 the biennium shall not revert to the credit of the general revenue
53 fund. The state treasurer shall invest moneys in the fund in the same
54 manner as other funds are invested. Any interest and moneys earned
55 on such investments shall be credited to the fund. Subject to
56 appropriation, moneys in the fund shall be used for the retirement of
57 debt related to bonds issued by or on behalf of the state and for which
58 the office of administration is required to file annual continuing
59 disclosure reports on the electronic municipal market access website,
60 or its successor.

61 6. For the purposes of this section, "net general revenue
62 collections" means all revenue deposited into the general revenue fund
63 less refunds and revenues originally deposited into the general revenue
64 fund but designated by law for a specific distribution or transfer to
65 another state fund.

67.730. 1. Any county of the first [class] classification or any county

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

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

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

25 ☐ YES ☐ NO

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

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

38 a majority of the qualified voters voting thereon.

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

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

17 3. The question for the tax shall be in substantially the following
18 form:

19 Shall _____ (city name) impose a tax on the charges for
20 all sleeping rooms paid by the transient guests of hotels
21 and motels situated in _____ (city name) at a rate of
22 ____ percent?

23 ☐ YES ☐ NO

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

48 (14) Any fourth class city having a population of more than two thousand
49 eight hundred but less than three thousand one hundred inhabitants in a county
50 of the third classification with a township form of government having a
51 population of more than eight thousand four hundred but less than nine thousand
52 inhabitants;

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

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

61 (17) Any fourth class city with a population of more than four thousand
62 three hundred but less than four thousand five hundred inhabitants located in
63 a county of the third classification without a township form of government with
64 a population greater than sixteen thousand but less than sixteen thousand two
65 hundred inhabitants;

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

71 (19) Any fourth class city with a population of more than two thousand
72 five hundred but less than two thousand six hundred inhabitants located in a

73 county of the third classification with a population of more than nineteen
74 thousand one hundred but less than nineteen thousand two hundred inhabitants;

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

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

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

85 (23) Any city of the fourth classification with more than five thousand two
86 hundred but less than five thousand three hundred inhabitants located in a
87 county of the third classification without a township form of government and with
88 more than twenty-four thousand five hundred but less than twenty-four thousand
89 six hundred inhabitants;

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

95 (25) Any city of the fourth classification with more than two thousand six
96 hundred but less than two thousand seven hundred inhabitants located in any
97 county of the third classification without a township form of government and with
98 more than fifteen thousand three hundred but less than fifteen thousand four
99 hundred inhabitants;

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

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

106 (28) Any city of the fourth classification with more than six thousand
107 three hundred but fewer than six thousand five hundred inhabitants and located
108 in more than one county through the creation of a tourism district which may

109 include, in addition to the geographic area of such city, the area encompassed by
110 the portion of the school district, located within a county of the first classification
111 with more than ninety-three thousand eight hundred but fewer than ninety-three
112 thousand nine hundred inhabitants, having an average daily attendance for
113 school year 2005-06 between one thousand eight hundred and one thousand nine
114 hundred;

115 (29) Any city of the fourth classification with more than seven thousand
116 seven hundred but less than seven thousand eight hundred inhabitants located
117 in a county of the first classification with more than ninety-three thousand eight
118 hundred but less than ninety-three thousand nine hundred inhabitants;

119 (30) Any city of the fourth classification with more than two thousand
120 nine hundred but less than three thousand inhabitants located in a county of the
121 first classification with more than seventy-three thousand seven hundred but less
122 than seventy-three thousand eight hundred inhabitants;

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

125 (32) Any city of the fourth classification with more than three thousand
126 eight hundred but fewer than three thousand nine hundred inhabitants and
127 located in any county of the first classification with more than thirty-nine
128 thousand seven hundred but fewer than thirty-nine thousand eight hundred
129 inhabitants;

130 (33) Any city of the fourth classification with more than one thousand
131 eight hundred but fewer than one thousand nine hundred inhabitants and located
132 in any county of the first classification with more than one hundred thirty-five
133 thousand four hundred but fewer than one hundred thirty-five thousand five
134 hundred inhabitants;

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

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

142 (36) Any city of the fourth classification with more than five thousand but
143 fewer than five thousand five hundred inhabitants and located in any county with
144 a charter form of government and with more than two hundred thousand but

145 fewer than three hundred fifty thousand inhabitants; [or]

146 (37) Any city with more than four thousand but fewer than five thousand
147 five hundred inhabitants and located in any county of the fourth classification
148 with more than thirty thousand but fewer than forty-two thousand inhabitants;
149 or

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

153 2. The governing body of any city or county listed in subsection 1 of this
154 section may impose a tax on the charges for all sleeping rooms paid by the
155 transient guests of hotels, motels, bed and breakfast inns, and campgrounds and
156 any docking facility that rents slips to recreational boats that are used by
157 transients for sleeping, which shall be at least two percent but not more than five
158 percent per occupied room per night, except that such tax shall not become
159 effective unless the governing body of the city or county submits to the voters of
160 the city or county at a state general, primary, or special election, a proposal to
161 authorize the governing body of the city or county to impose a tax pursuant to the
162 provisions of this section and section 67.1362. The tax authorized by this section
163 and section 67.1362 shall be in addition to any charge paid to the owner or
164 operator and shall be in addition to any and all taxes imposed by law and the
165 proceeds of such tax shall be used by the city or county solely for funding the
166 promotion of tourism. Such tax shall be stated separately from all other charges
167 and taxes.

67.1790. 1. The governing body of any county of the first
2 classification with more than two hundred sixty thousand but fewer
3 than three hundred thousand inhabitants, or any city within such
4 county, may impose by order or ordinance a sales tax on all retail sales
5 made within the county or city that are subject to sales tax under
6 chapter 144 for the purpose of funding early childhood education
7 programs in the county or city. The tax shall not exceed one-quarter
8 of one percent and shall be imposed solely for the purpose of funding
9 early childhood education programs in the county or city. The tax
10 authorized in this section shall be in addition to all other sales taxes
11 imposed by law and shall be stated separately from all other charges
12 and taxes. The order or ordinance imposing a sales tax under this
13 section shall not become effective unless the governing body of the

14 county or city submits to the voters residing within the county or city,
15 at a general election, a proposal to authorize the governing body of the
16 county or city to impose a tax under this section.

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

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

23 ☐ YES ☐ NO

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

34 3. On or after the effective date of any tax authorized under this
35 section, the county or city that imposed the tax shall enter into an
36 agreement with the director of revenue for the purpose of collecting
37 the tax authorized in this section. On or after the effective date of the
38 tax, the director of revenue shall be responsible for the administration,
39 collection, enforcement, and operation of the tax, and sections 32.085
40 and 32.087 shall apply. All revenue collected under this section by the
41 director of revenue on behalf of any county or city, less one percent for
42 the cost of collection which shall be deposited in the state's general
43 revenue fund, shall be deposited in a special trust fund, which is
44 hereby created and shall be known as the "Early Childhood Education
45 Sales Tax Trust Fund" and shall be used solely for the designated
46 purposes. Moneys in the fund shall not be deemed to be state funds and
47 shall not be commingled with any funds of the state. The director may
48 make refunds from the amounts in the trust fund and credited to the
49 county or city for erroneous payments and overpayments made and

50 may redeem dishonored checks and drafts deposited to the credit of
51 such county or city. Any funds in the special trust fund that are not
52 needed for current expenditures shall be invested in the same manner
53 as other funds are invested. Any interest and moneys earned on such
54 investments shall be credited to the fund.

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

69 5. All applicable provisions in sections 144.010 to 144.527
70 governing the state sales tax and section 32.057, the uniform
71 confidentiality provision, shall apply to the collection of the tax, and
72 all exemptions granted to agencies of government, organizations, and
73 persons under sections 144.010 to 144.527 are hereby made applicable
74 to the imposition and collection of the tax. The same sales tax permit,
75 exemption certificate, and retail certificate required by sections 144.010
76 to 144.527 for the administration and collection of the state sales tax
77 shall satisfy the requirements of this section, and no additional permit,
78 exemption certificate, or retail certificate shall be required, except that
79 the director of revenue may prescribe a form of exemption certificate
80 for an exemption from the tax. All discounts allowed the retailer under
81 the state sales tax for the collection of and for payment of taxes are
82 hereby allowed and made applicable to the tax. The penalties for
83 violations provided in section 32.057 and sections 144.010 to 144.527 are
84 hereby made applicable to violations of this section. If any person is
85 delinquent in the payment of the amount required to be paid under this
86 section, or in the event a determination has been made against the

87 person for taxes and penalties under this section, the limitation for
88 bringing suit for the collection of the delinquent tax and penalties shall
89 be the same as that provided in sections 144.010 to 144.527.

90 6. The governing body of any county or city that has adopted the
91 sales tax authorized in this section may submit the question of repeal
92 of the tax to the voters at a general election. The ballot of submission
93 shall be in substantially the following form:

94 Shall _____ (name of county/city) repeal the sales tax
95 imposed at a rate of ____ (insert percentage) percent for
96 the purpose of funding early childhood education in the
97 (county/city)?

98 ☐ YES ☐ NO

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

107 7. If the governing body of any county or city that has adopted
108 the sales tax authorized in this section receives a petition signed by at
109 least ten percent of the registered voters of the county or city voting in
110 the last gubernatorial election calling for an election to repeal the sales
111 tax imposed under this section, the governing body shall submit to the
112 voters of the county or city a proposal to repeal the tax. If a majority
113 of the votes cast on the question by the qualified voters voting thereon
114 are in favor of the repeal, the repeal shall become effective on
115 December thirty-first of the calendar year in which such repeal was
116 approved. If a majority of the votes cast on the question by the
117 qualified voters voting thereon are opposed to the repeal, the sales tax
118 authorized in this section shall remain effective until the question is
119 resubmitted under this section to the qualified voters and the repeal is
120 approved by a majority of the qualified voters voting on the question.

121 8. If the tax is repealed or terminated by any means, all funds
122 remaining in the special trust fund shall continue to be used solely for

123 the designated purposes; the county or city shall notify the director of
124 revenue of the action at least thirty days before the effective date of
125 the repeal; and the director may order retention in the trust fund, for
126 a period of one year, of two percent of the amount collected after
127 receipt of such notice to cover possible refunds or overpayment of the
128 tax and to redeem dishonored checks and drafts deposited to the credit
129 of such accounts. After one year has elapsed from the effective date of
130 abolition of the tax in such county or city, the director shall remit the
131 balance in the account to the county or city and close the account of
132 that county or city. The director shall notify each county or city of
133 each instance of any amount refunded or any check redeemed from
134 receipts due the county or city.

135 9. The governing body of each county or city imposing the tax
136 authorized under this section shall select an existing community task
137 force to administer the revenue from the tax received by the county or
138 city. Such revenue shall be expended only upon approval of an existing
139 community task force selected by the governing body of the county or
140 city to administer the funds and only in accordance with a budget
141 approved by the county or city governing body.

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
3 beverages, the provisions of chapter 311 notwithstanding;

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

6 (3) "Municipality", any village or fourth class city with more than two
7 hundred but less than three hundred inhabitants and located in any county of the
8 third classification with a township form of government and with more than
9 twelve thousand five hundred but less than twelve thousand six hundred
10 inhabitants;

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

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

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

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

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

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

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

41 ☐ YES ☐ NO

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

50 4. Any tax on the retail sales of food imposed under this section shall be
51 administered, collected, enforced, and operated as required in section 32.087, and
52 any transient guest tax imposed under this section shall be administered,
53 collected, enforced, and operated by the municipality imposing the tax. All

54 revenue generated by the tax shall be deposited in a special trust fund and shall
55 be used solely for the designated purposes. If the tax is repealed, all funds
56 remaining in the special trust fund shall continue to be used solely for the
57 designated purposes. Any funds in the special trust fund which are not needed
58 for current expenditures may be invested in the same manner as other funds are
59 invested. Any interest and moneys earned on such investments shall be credited
60 to the fund.

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

66 Shall _____ (insert the name of the municipality) repeal the taxes
67 imposed at the rates of _____ (insert rate of percent) and _____
68 (insert rate of percent) percent for the purpose of [funding the
69 construction, maintenance, and operation of capital improvements]
70 **increasing general revenue funds?**

71 ☐ YES ☐ NO

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

79 6. Once the initial bonds, if any, have been satisfied, then, whenever the
80 governing body of any municipality that has adopted the taxes authorized in this
81 section receives a petition, signed by ten percent of the registered voters of the
82 municipality voting in the last gubernatorial election, calling for an election to
83 repeal the taxes imposed under this section, the governing body shall submit to
84 the voters of the municipality a proposal to repeal the taxes. If a majority of the
85 votes cast on the question by the qualified voters voting thereon are in favor of
86 the repeal, that repeal shall become effective on December thirty-first of the
87 calendar year in which such repeal was approved. If a majority of the votes cast
88 on the question by the qualified voters voting thereon are opposed to the repeal,
89 then the tax shall remain effective until the question is resubmitted under this

90 section to the qualified voters and the repeal is approved by a majority of the
91 qualified voters voting on the question.

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

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

18 Shall the _____ (city) levy a tax of _____ percent on each
19 sleeping room occupied and rented by transient guests of
20 hotels and motels located in the city, where the proceeds
21 of which shall be expended for capital investments to
22 increase tourism?

23 ☐ YES ☐ NO

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

34 3. On and after the effective date of any tax authorized under the

35 provisions of this section, the city which levied the tax may adopt one
36 of the two following provisions for the collection and administration of
37 the tax:

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

41 (2) The city may enter into an agreement with the director of
42 revenue of the state of Missouri for the purpose of collecting the tax
43 authorized in this section. In the event any city enters into an
44 agreement with the director of revenue of the state of Missouri for the
45 collection of the tax authorized in this section, the director of revenue
46 shall perform all functions incident to the administration, collection,
47 enforcement, and operation of such tax, and the director of revenue
48 shall collect the additional tax authorized under the provisions of this
49 section. The tax authorized under the provisions of this section shall
50 be collected and reported upon such forms and under such
51 administrative rules and regulations as may be prescribed by the
52 director of revenue, and the director of revenue shall retain not more
53 than one percent for cost of collection.

54 4. As used in this section, "transient guests" means a person or
55 persons who occupy a room or rooms in a hotel, motel, or tourist court
56 consecutively for thirty-one days or less.

94.844. 1. The governing body of any home rule city with more
2 than forty-seven thousand but fewer than fifty-two thousand
3 inhabitants and partially located in any county of the first
4 classification with more than one hundred fifteen thousand but fewer
5 than one hundred fifty thousand inhabitants may impose a tax on the
6 charges for all sleeping rooms paid by the transient guests of hotels or
7 motels situated in the city, which shall not be more than seven percent
8 per occupied room per night, except that such tax shall not become
9 effective unless the governing body of the city submits to the voters of
10 the city at a state general, primary or special election, a proposal to
11 authorize the governing body of the city to impose a tax under the
12 provisions of this section. The tax authorized by this section shall be
13 in addition to the charge for the sleeping room and shall be in addition
14 to any and all taxes imposed by law, and the proceeds of such tax shall
15 be used solely for the construction, maintenance, and operation of

16 convention and tourism facilities. Such tax shall be stated separately
17 from all other charges and taxes.

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

20 Shall the _____ (city) levy a tax of _____ percent on each
21 sleeping room occupied and rented by transient guests of
22 hotels and motels located in the city, where the proceeds
23 of which shall be expended for the construction,
24 maintenance, and operation of convention and tourism
25 facilities?

26 ☐ YES ☐ NO

27 If a majority of the votes cast on the question by the qualified voters
28 voting thereon are in favor of the question, then the tax shall become
29 effective on the first day of the calendar quarter following the calendar
30 quarter in which the election was held. If a majority of the votes cast
31 on the question by the qualified voters voting thereon are opposed to
32 the question, then the governing body for the city shall have no power
33 to impose the tax authorized by this section unless and until the
34 governing body of the city again submits the question to the qualified
35 voters of the city and such question is approved by a majority of the
36 qualified voters voting on the question.

37 3. On and after the effective date of any tax authorized under the
38 provisions of this section, the city which levied the tax may adopt one
39 of the two following provisions for the collection and administration of
40 the tax:

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

44 (2) The city may enter into an agreement with the director of
45 revenue of the state of Missouri for the purpose of collecting the tax
46 authorized in this section. In the event any city enters into an
47 agreement with the director of revenue of the state of Missouri for the
48 collection of the tax authorized in this section, the director of revenue
49 shall perform all functions incident to the administration, collection,
50 enforcement, and operation of such tax, and the director of revenue
51 shall collect the additional tax authorized under the provisions of this

52 **section. The tax authorized under the provisions of this section shall**
53 **be collected and reported upon such forms and under such**
54 **administrative rules and regulations as may be prescribed by the**
55 **director of revenue, and the director of revenue shall retain not more**
56 **than one percent for cost of collection.**

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

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

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

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

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

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

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

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

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

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

24 (i) Any city of the third classification with more than thirteen thousand
25 but fewer than fifteen thousand inhabitants and located in any county of the
26 third classification without a township form of government and with more than
27 thirty-three thousand but fewer than thirty-seven thousand inhabitants; [or]

28 (j) Any city of the fourth classification with more than three thousand but

29 fewer than three thousand three hundred inhabitants and located in any county
30 of the third classification without a township form of government and with more
31 than eighteen thousand but fewer than twenty thousand inhabitants and that is
32 not the county seat of such county;

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

38 **(l) Any city of the fourth classification with more than eight**
39 **thousand but fewer than twelve thousand inhabitants and located in**
40 **any county of the first classification with more than two hundred**
41 **thousand but fewer than two hundred sixty thousand inhabitants; or**

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

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

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

64 Shall the city of _____ (city's name) impose a citywide sales tax of

_____ (insert amount) for the purpose of improving the public
safety of the city?

67 ☐ YES ☐ NO

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

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

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

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

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

101 provisions of section 33.080 to the contrary notwithstanding, money in this fund
102 shall not be transferred and placed to the credit of the general revenue fund. The
103 director of [the department of] revenue shall keep accurate records of the amount
104 of money in the trust and which was collected in each city imposing a sales tax
105 pursuant to this section, and the records shall be open to the inspection of officers
106 of the city and the public. Not later than the tenth day of each month the
107 director of [the department of] revenue shall distribute all moneys deposited in
108 the trust fund during the preceding month to the city which levied the tax; such
109 funds shall be deposited with the city treasurer of each such city, and all
110 expenditures of funds arising from the trust fund shall be by an appropriation act
111 to be enacted by the governing body of each such city. Expenditures may be made
112 from the fund for any functions authorized in the ordinance or order adopted by
113 the governing body submitting the tax to the voters.

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

129 7. Except as modified in this section, all provisions of sections 32.085 and
130 32.087 shall apply to the tax imposed pursuant to this section.

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

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

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

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

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

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

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

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

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

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

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

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

39 **(12) Any village with more than one thousand three hundred fifty**
40 **but fewer than one thousand five hundred inhabitants and located in**
41 **any county of the first classification with more than two hundred**
42 **thousand but fewer than two hundred sixty thousand inhabitants.**

43 2. The governing body of any city **or village** listed in subsection 1 of this
44 section may impose, by order or ordinance, a sales tax on all retail sales made in
45 the city **or village** which are subject to taxation under chapter 144. The tax
46 authorized in this section may be imposed in an amount of up to one-half of one
47 percent, [and] **except that a city listed under subdivision (10) or (11) of**
48 **subsection 1 of this section may impose a tax of one-fourth, one-half,**
49 **three-fourths, or one percent. The tax** shall be imposed solely for the
50 purpose of improving the public safety for such city[,] **or village** including, but
51 not limited to, expenditures on equipment, city **or village** employee salaries and
52 benefits, and facilities for police, fire, and emergency medical providers. The tax
53 authorized in this section shall be in addition to all other sales taxes imposed by
54 law, and shall be stated separately from all other charges and taxes. The order
55 or ordinance imposing a sales tax under this section shall not become effective
56 unless the governing body of the city **or village** submits to the voters residing
57 within the city **or village**, at a county or state general, primary, or special
58 election, a proposal to authorize the governing body of the city **or village** to
59 impose a tax under this section.

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

62 Shall the [city] **(city/village)** of _____ [(city's name)] **(insert**
63 **name)** impose a [citywide] **(citywide/villagewide)** sales tax at
64 a rate of _____ [(insert rate of percent)] **(insert percentage)**
65 percent for the purpose of improving the public safety of the [city]
66 **(city/village)?**

67 ☐ YES ☐ NO

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

71 If a majority of the votes cast on the proposal by the qualified voters voting
72 thereon are in favor of the proposal, then the ordinance or order and any
73 amendments to the order or ordinance shall become effective on the first day of
74 the second calendar quarter after the director of revenue receives notice of the
75 adoption of the sales tax. If a majority of the votes cast on the proposal by the
76 qualified voters voting thereon are opposed to the proposal, then the tax shall not
77 become effective unless the proposal is resubmitted under this section to the
78 qualified voters and such proposal is approved by a majority of the qualified

79 voters voting on the proposal. However, in no event shall a proposal under this
80 section be submitted to the voters sooner than twelve months from the date of the
81 last proposal under this section.

82 4. Any sales tax imposed under this section shall be administered,
83 collected, enforced, and operated as required in section 32.087. All sales taxes
84 collected by the director of the department of revenue under this section on behalf
85 of any city **or village**, less one percent for cost of collection which shall be
86 deposited in the state's general revenue fund after payment of premiums for
87 surety bonds as provided in section 32.087, shall be deposited in a special trust
88 fund, which is hereby created in the state treasury, to be known as the "City
89 Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
90 deemed to be state funds and shall not be commingled with any funds of the
91 state. The provisions of section 33.080 to the contrary notwithstanding, money
92 in this fund shall not be transferred and placed to the credit of the general
93 revenue fund. The director shall keep accurate records of the amount of money
94 in the trust fund and which was collected in each city **or village** imposing a sales
95 tax under this section, and the records shall be open to the inspection of officers
96 of the city **or village** and the public. Not later than the tenth day of each month
97 the director shall distribute all moneys deposited in the trust fund during the
98 preceding month to the city **or village** which levied the tax. Such funds shall be
99 deposited with the city **or village** treasurer of each such city **or village**, and all
100 expenditures of funds arising from the trust fund shall be by an appropriation act
101 to be enacted by the governing body of each such city **or village**. Expenditures
102 may be made from the fund for any functions authorized in the ordinance or order
103 adopted by the governing body submitting the tax to the voters. If the tax is
104 repealed, all funds remaining in the special trust fund shall continue to be used
105 solely for the designated purposes. Any funds in the special trust fund which are
106 not needed for current expenditures shall be invested in the same manner as
107 other funds are invested. Any interest and moneys earned on such investments
108 shall be credited to the fund.

109 5. The director of [the department of] revenue may authorize the state
110 treasurer to make refunds from the amounts in the trust fund and credited to any
111 city **or village** for erroneous payments and overpayments made, and may redeem
112 dishonored checks and drafts deposited to the credit of such cities **or villages**.
113 If any city **or village** abolishes the tax, the city **or village** shall notify the
114 director of the action at least ninety days before the effective date of the repeal,

115 and the director may order retention in the trust fund, for a period of one year,
116 of two percent of the amount collected after receipt of such notice to cover possible
117 refunds or overpayment of the tax and to redeem dishonored checks and drafts
118 deposited to the credit of such accounts. After one year has elapsed after the
119 effective date of abolition of the tax in such city **or village**, the director shall
120 remit the balance in the account to the city and close the account of that city **or**
121 **village**. The director shall notify each city **or village** of each instance of any
122 amount refunded or any check redeemed from receipts due the city **or village**.

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

127 Shall **the city of** _____ [(insert the name of the city)] repeal the
128 sales tax imposed at a rate of _____ [(insert rate of percent)]
129 percent for the purpose of improving the public safety of the [city]
130 **(city/village)**?

131 ☐ YES ☐ NO

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

139 7. Whenever the governing body of any city **or village** that has adopted
140 the sales tax authorized in this section receives a petition, signed by ten percent
141 of the registered voters of the city **or village** voting in the last gubernatorial
142 election, calling for an election to repeal the sales tax imposed under this section,
143 the governing body shall submit to the voters of the city **or village** a proposal to
144 repeal the tax. If a majority of the votes cast on the question by the qualified
145 voters voting thereon are in favor of the repeal, that repeal shall become effective
146 on December thirty-first of the calendar year in which such repeal was approved.
147 If a majority of the votes cast on the question by the qualified voters voting
148 thereon are opposed to the repeal, then the tax shall remain effective until the
149 question is resubmitted under this section to the qualified voters and the repeal
150 is approved by a majority of the qualified voters voting on the question.

151 8. Any sales tax imposed under this section by a city described under
152 subdivision (6) of subsection 1 of this section that is in effect as of December 31,
153 2038, shall automatically expire. No city described under subdivision (6) of
154 subsection 1 of this section shall collect a sales tax pursuant to this section on or
155 after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax
156 imposed under this section by a city described under subdivision (6) of subsection
157 1 of this section.

158 9. Except as modified in this section, all provisions of sections 32.085 and
159 32.087 shall apply to the tax imposed under this section.

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

9 **(2) The tax shall not become effective unless the governing body
10 of the city, at a state general or primary election, submits to the voters
11 of the city a proposal to authorize the city to impose a tax under this
12 section, and the voters approve the tax.**

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

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

21 **2. The ballot for authorization of the tax shall be in substantially
22 the following form:**

23 **Shall _____ (name of the city) impose a tax on the charges
24 for all sleeping rooms paid by the transient guests of hotels
25 and motels situated in _____ (name of the city) at a rate of
26 _____ percent for the promotion of tourism, growth of the
27 region, economic development, and public safety?**

28 ☐ YES ☐ NO

29 **If a majority of the votes cast on the proposal by qualified voters**
30 **approve the proposal, the tax shall become effective on the first day of**
31 **the second calendar quarter following the election. If a majority of the**
32 **votes cast on the proposal by qualified voters opposed the proposal, the**
33 **tax shall not become effective unless and until the proposal is again**
34 **submitted to the voters of the city and is approved by a majority of the**
35 **qualified voters voting thereon.**

36 **3. As used in this section, "transient guest" means any person**
37 **who occupies a room or rooms in a hotel or motel for thirty-one days**
38 **or less during any calendar quarter.**

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

7 2. Effective January 1, 2009, for all counties with a charter form of
8 government, other than any county adopting a charter form of government after
9 January 1, 2008, whenever any assessor shall increase the valuation of any real
10 property, he or she shall forthwith notify the record owner on or before June
11 fifteenth of such increase and, in a year of general reassessment, the county shall
12 notify the record owner of the projected tax liability likely to result from such an
13 increase, either in person, or by mail directed to the last known address; every
14 such increase in assessed valuation made by the assessor shall be subject to
15 review by the county board of equalization whereat the landowner shall be
16 entitled to be heard, and the notice to the landowner shall so state. Notice of the
17 projected tax liability from the county shall accompany the notice of increased
18 valuation from the assessor.

19 3. For all calendar years prior to the first day of January of the year
20 following receipt of software necessary for the implementation of the
21 requirements provided under subsections 4 and 5 of this section from the state
22 tax commission, for any county not subject to the provisions of subsection 2 of this
23 section or subsection 2 of section 137.355, whenever any assessor shall increase
24 the valuation of any real property, he or she shall forthwith notify the record
25 owner on or before June fifteenth of the previous assessed value and such

26 increase either in person, or by mail directed to the last known address and
27 include in such notice a statement indicating that the change in assessed value
28 may impact the record owner's tax liability and provide all processes and
29 deadlines for appealing determinations of the assessed value of such
30 property. Such notice shall be provided in a font and format sufficient to alert
31 a record owner of the potential impact upon tax liability and the appellate
32 processes available.

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

47 5. The notice of projected tax liability, required under subsections 2 and
48 4 of this section, from the county shall include:

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

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

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

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

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

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

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

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

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

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

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

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

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

144.140. 1. From every remittance to the director of revenue made on or
2 before the date when the same becomes due, the person required to remit the
3 same shall be entitled to deduct and retain an amount equal to two percent
4 thereof.

5 2. The director shall provide a monetary allowance from the
6 taxes collected to a certified service provider under the terms of the
7 contract signed with the certified service provider, provided that such
8 allowance shall be funded entirely from money collected by the
9 certified service provider.

10 3. Any certified service provider receiving an allowance under
11 subsection 2 of this section shall not be entitled to simultaneously
12 deduct the allowance provided for under subsection 1 of this section.

13 4. For the purposes of this section, "certified service provider"
14 shall mean an agent certified by the department of revenue to perform
15 all the seller's sales and use tax functions, other than the seller's
16 obligation to remit tax on its own purchases.

144.605. The following words and phrases as used in sections 144.600 to
2 144.745 mean and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months
4 ending on March thirty-first, June thirtieth, September thirtieth or December
5 thirty-first;

6 (2) "Certified service provider" or "CSP", an agent certified by the

7 **department of revenue to perform all the seller's sales and use tax**
8 **functions, other than the seller's obligation to remit tax on its own**
9 **purchases;**

10 (3) "Engages in business activities within this state" includes:

11 (a) Maintaining or having a franchisee or licensee operating under the
12 seller's trade name in this state if the franchisee or licensee is required to collect
13 sales tax pursuant to sections 144.010 to 144.525;

14 (b) Soliciting sales or taking orders by sales agents or traveling
15 representatives;

16 (c) A vendor is presumed to engage in business activities within this state
17 if any person, other than a common carrier acting in its capacity as such, that has
18 substantial nexus with this state:

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

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

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

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

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

33 (d) The presumption in paragraph (c) **of this subdivision** may be
34 rebutted by demonstrating that the person's activities in the state are not
35 significantly associated with the vendor's ability to establish or maintain a
36 market in this state for the vendor's sales;

37 (e) [Notwithstanding paragraph (c), a vendor shall be presumed to engage
38 in business activities within this state if the vendor enters into an agreement
39 with one or more residents of this state under which the resident, for a
40 commission or other consideration, directly or indirectly refers potential
41 customers, whether by a link on an internet website, an in-person oral
42 presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross

43 receipts from sales by the vendor to customers in the state who are referred to the
44 vendor by all residents with this type of an agreement with the vendor is in
45 excess of ten thousand dollars during the preceding twelve months;

46 (f) The presumption in paragraph (e) may be rebutted by submitting proof
47 that the residents with whom the vendor has an agreement did not engage in any
48 activity within the state that was significantly associated with the vendor's
49 ability to establish or maintain the vendor's market in the state during the
50 preceding twelve months. Such proof may consist of sworn written statements
51 from all of the residents with whom the vendor has an agreement stating that
52 they did not engage in any solicitation in the state on behalf of the vendor during
53 the preceding year provided that such statements were provided and obtained in
54 good faith] **Selling tangible personal property for delivery into this state
55 provided the seller's gross receipts from delivery of tangible personal
56 property into this state in the previous calendar year or current
57 calendar year exceeds one hundred thousand dollars. For the purposes
58 of calculating a seller's gross receipts under this paragraph, following
59 the close of each calendar quarter, a vendor shall determine whether
60 the vendor met the requirements under this paragraph during the
61 twelve-month period ending on the last day of the preceding calendar
62 quarter. If the vendor met such requirements for any such
63 twelve-month period, such vendor shall collect and remit the tax as
64 provided under section 144.635 for a period of not less than twelve
65 months, beginning not more than three months following the close of
66 the preceding calendar quarter, and shall continue to collect and remit
67 the tax for as long as the vendor is engaged in business activities
68 within this state, as provided for under this paragraph, or otherwise
69 maintains a substantial nexus with this state;**

70 [(3)] (4) "Maintains a place of business in this state" includes
71 maintaining, occupying, or using, permanently or temporarily, directly or
72 indirectly, by whatever name called, an office, place of distribution, sales or
73 sample room or place, warehouse or storage place, or other place of business in
74 this state, whether owned or operated by the vendor or by any other person other
75 than a common carrier acting in its capacity as such;

76 [(4)] (5) "Person", any individual, firm, copartnership, joint venture,
77 association, corporation, municipal or private, and whether organized for profit
78 or not, state, county, political subdivision, state department, commission, board,

79 bureau or agency, except the state transportation department, estate, trust,
80 business trust, receiver or trustee appointed by the state or federal court,
81 syndicate, or any other group or combination acting as a unit, and the plural as
82 well as the singular number;

83 [(5)] (6) "Purchase", the acquisition of the ownership of, or title to,
84 tangible personal property, through a sale, as defined herein, for the purpose of
85 storage, use or consumption in this state;

86 [(6)] (7) "Purchaser", any person who is the recipient for a valuable
87 consideration of any sale of tangible personal property acquired for use, storage
88 or consumption in this state;

89 [(7)] (8) "Sale", any transfer, barter or exchange of the title or ownership
90 of tangible personal property, or the right to use, store or consume the same, for
91 a consideration paid or to be paid, and any transaction whether called leases,
92 rentals, bailments, loans, conditional sales or otherwise, and notwithstanding
93 that the title or possession of the property or both is retained for security. For
94 the purpose of this law the place of delivery of the property to the purchaser,
95 user, storer or consumer is deemed to be the place of sale, whether the delivery
96 be by the vendor or by common carriers, private contractors, mails, express,
97 agents, salesmen, solicitors, hawkers, representatives, consignors, peddlers,
98 canvassers or otherwise;

99 [(8)] (9) "Sales price", the consideration including the charges for
100 services, except charges incident to the extension of credit, paid or given, or
101 contracted to be paid or given, by the purchaser to the vendor for the tangible
102 personal property, including any services that are a part of the sale, valued in
103 money, whether paid in money or otherwise, and any amount for which credit is
104 given to the purchaser by the vendor, without any deduction therefrom on account
105 of the cost of the property sold, the cost of materials used, labor or service cost,
106 losses or any other expenses whatsoever, except that cash discounts allowed and
107 taken on sales shall not be included and "sales price" shall not include the
108 amount charged for property returned by customers upon rescission of the
109 contract of sales when the entire amount charged therefor is refunded either in
110 cash or credit or the amount charged for labor or services rendered in installing
111 or applying the property sold, the use, storage or consumption of which is taxable
112 pursuant to sections 144.600 to 144.745. The sales price shall not include usual
113 and customary delivery charges that are separately stated. In determining the
114 amount of tax due pursuant to sections 144.600 to 144.745, any charge incident

115 to the extension of credit shall be specifically exempted;

116 [(9)] **(10)** "Selling agent", every person acting as a representative of a
117 principal, when such principal is not registered with the director of revenue of the
118 state of Missouri for the collection of the taxes imposed pursuant to sections
119 144.010 to 144.525 or sections 144.600 to 144.745 and who receives compensation
120 by reason of the sale of tangible personal property of the principal, if such
121 property is to be stored, used, or consumed in this state;

122 [(10)] **(11)** "Storage", any keeping or retention in this state of tangible
123 personal property purchased from a vendor, except property for sale or property
124 that is temporarily kept or retained in this state for subsequent use outside the
125 state;

126 [(11)] **(12)** "Tangible personal property", all items subject to the Missouri
127 sales tax as provided in subdivisions (1) and (3) **of subsection 1** of section
128 144.020;

129 [(12)] **(13)** "Taxpayer", any person remitting the tax or who should remit
130 the tax levied by sections 144.600 to 144.745;

131 [(13)] **(14)** "Use", the exercise of any right or power over tangible personal
132 property incident to the ownership or control of that property, except that it does
133 not include the temporary storage of property in this state for subsequent use
134 outside the state, or the sale of the property in the regular course of business;

135 [(14)] **(15)** "Vendor", every person engaged in making sales of tangible
136 personal property by mail order, by advertising, by agent or peddling tangible
137 personal property, soliciting or taking orders for sales of tangible personal
138 property, for storage, use or consumption in this state, all salesmen, solicitors,
139 hawkers, representatives, consignees, peddlers or canvassers, as agents of the
140 dealers, distributors, consignors, supervisors, principals or employers under
141 whom they operate or from whom they obtain the tangible personal property sold
142 by them, and every person who maintains a place of business in this state,
143 maintains a stock of goods in this state, or engages in business activities within
144 this state and every person who engages in this state in the business of acting as
145 a selling agent for persons not otherwise vendors as defined in this
146 subdivision. Irrespective of whether they are making sales on their own behalf
147 or on behalf of the dealers, distributors, consignors, supervisors, principals or
148 employers, they must be regarded as vendors and the dealers, distributors,
149 consignors, supervisors, principals or employers must be regarded as vendors for
150 the purposes of sections 144.600 to 144.745.

144.608. 1. For the purpose of more efficiently securing the
2 payment of and accounting for the tax collected and remitted by
3 retailers and vendors, the department is hereby authorized:

4 (1) To consult, contract, and work jointly with the streamlined
5 sales and use tax agreement's governing board to allow sellers to use
6 the governing board's certified service providers and central
7 registration system services; or

8 (2) To consult, contract, and work with certified service
9 providers independently. The department is authorized to determine
10 the method and amount of compensation to be provided to certified
11 service providers by this state for the services of such certified service
12 providers to certain sellers, provided that no certified service provider
13 or seller utilizing a certified service provider shall be entitled to the
14 deduction provided in subsection 1 of section 144.140.

15 2. The director of revenue shall make, promulgate, and enforce
16 reasonable rules and regulations for the administration and
17 enforcement of the provisions of this chapter relating to the collection
18 and remittance of sales and use tax by certified service providers. Any
19 rule or portion of a rule, as that term is defined in section 536.010 that
20 is created under the authority delegated in this section shall become
21 effective only if it complies with and is subject to all of the provisions
22 of chapter 536 and, if applicable, section 536.028. This section and
23 chapter 536 are nonseverable and if any of the powers vested with the
24 general assembly pursuant to chapter 536 to review, to delay the
25 effective date, or to disapprove and annul a rule are subsequently held
26 unconstitutional, then the grant of rulemaking authority and any rule
27 proposed or adopted after August 28, 2020, shall be invalid and void.

144.637. 1. The director of revenue shall provide and maintain
2 a database that describes boundary changes for all taxing jurisdictions
3 and the effective dates of such changes for the use of vendors collecting
4 the tax imposed under sections 144.600 to 144.745.

5 2. For the identification of counties and cities, codes
6 corresponding to the rates shall be provided according to Federal
7 Information Processing Standards (FIPS) as developed by the National
8 Institute of Standards and Technology. For the identification of all
9 other jurisdictions, codes corresponding to the rates shall be in a
10 format determined by the director.

11 3. The director shall provide and maintain address-based
12 boundary database records for assigning taxing jurisdictions and
13 associated rates. The database records shall meet the requirements
14 developed pursuant to the federal Mobile Telecommunications Sourcing
15 Act, 4 U.S.C. Section 119(a). If a vendor is unable to determine the
16 applicable rate and jurisdiction using an address-based database
17 record after exercising due diligence, the vendor may apply the
18 nine-digit zip code designation applicable to a purchase. If a nine-digit
19 zip code designation is not available for a street address or if a vendor
20 is unable to determine the nine-digit zip code designation applicable to
21 a purchase after exercising due diligence to determine the designation,
22 the vendor may apply the rate for the five-digit zip code area. For the
23 purposes of this section, there shall be a rebuttable presumption that
24 a vendor has exercised due diligence if the vendor has attempted to
25 determine the tax rate and jurisdiction by utilizing software approved
26 by the director and makes the assignment from the address and zip
27 code information applicable to the purchase. The databases shall be in
28 the same approved format as the database records under this section
29 and meet the requirements developed pursuant to the federal Mobile
30 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the
31 director certifies an address-based database provided by a third party,
32 a vendor may use such database in place of the database provided for
33 in this subsection.

34 4. The electronic database provided for in subsections 1, 2, and
35 3 of this section shall be in downloadable format as determined by the
36 director. The database may be directly provided by the director or
37 provided by a third party as designated by the director. The databases
38 shall be provided at no cost to the user of the database. The provisions
39 of subsection 3 of this section shall not apply if the purchased product
40 is received by the purchaser at the business location of the vendor.

41 5. No vendor shall be liable for reliance upon erroneous data
42 provided by the director on tax rates, boundaries, or taxing jurisdiction
43 assignments.

144.638. 1. The director shall provide and maintain a taxability
2 matrix. The state's entries in the matrix shall be provided and
3 maintained by the director in a database that is in a downloadable
4 format.

5 **2. The director shall provide reasonable notice of changes in the**
6 **taxability of the products or services listed in the taxability matrix.**

7 **3. A seller or CSP shall be relieved from liability to this state or**
8 **any local taxing jurisdiction for having charged and collected the**
9 **incorrect amount of state or local sales or use tax resulting from such**
10 **seller's or CSP's reliance upon erroneous data provided or approved by**
11 **the director in the taxability matrix, and a seller shall be relieved from**
12 **liability for erroneous returns made by a CSP on behalf of the seller.**

144.710. [From every remittance made by a vendor as required by sections
2 144.600 to 144.745 to the director of revenue on or before the date when the
3 remittance becomes due, the vendor may deduct and retain an amount equal to
4 two percent thereof.] **The provisions of section 144.140 relating to the**
5 **allowance for timely remittance of payment shall be applicable to the**
6 **tax levied under sections 144.600 to 144.745.**

144.752. 1. **For the purposes of this section, the following terms**
2 **shall mean:**

3 **(1) "Marketplace facilitator", a person that:**

4 **(a) Facilitates a retail sale by a marketplace seller by listing or**
5 **advertising for sale by the marketplace seller in any forum, tangible**
6 **personal property or services that are subject to tax under this chapter;**
7 **and**

8 **(b) Either directly or indirectly through agreements or**
9 **arrangements with third parties collecting payment from the purchaser**
10 **and transmitting such payment to the marketplace seller regardless of**
11 **whether the marketplace facilitator receives compensation or other**
12 **consideration in exchange for its services.**

13 **A marketplace facilitator is a seller and shall comply with the**
14 **provisions of this chapter. A marketplace facilitator does not include**
15 **a person who provides internet advertising services, or product listing,**
16 **and does not collect payment from the purchaser and transmit payment**
17 **to the marketplace seller, and does not include a person with respect**
18 **to the provision of travel agency services or the operation of a**
19 **marketplace or that portion of a marketplace that enables consumers**
20 **to receive travel agency services. For the purposes of this subdivision,**
21 **"travel agency services" means facilitating, for a commission, fee, or**
22 **other consideration, vacation or travel packages, rental car or other**
23 **travel reservations, tickets for domestic or foreign travel by air, rail,**

24 ship, bus, or other medium of transportation, or hotel or other lodging
25 accommodations;

26 (2) "Marketplace seller", a seller that makes sales through any
27 electronic marketplace operated by a marketplace facilitator;

28 (3) "Person", any individual, firm, copartnership, joint venture,
29 association, corporation, municipal or private, whether organized for
30 profit or not, state, county, political subdivision, state department,
31 commission, board, bureau or agency, except the department of
32 transportation, estate, trust, business trust, receiver or trustee
33 appointed by the state or federal court, syndicate, or any other group
34 or combination acting as a unit;

35 (4) "Purchaser", any person who is the recipient for a valuable
36 consideration of any sale of tangible personal property acquired for
37 use, storage, or consumption in this state;

38 (5) "Retail sale", the same meaning as defined under sections
39 144.010 and 144.011, excluding motor vehicles, trailers, motorcycles,
40 mopeds, motortricycles, boats, and outboard motors required to be
41 titled under the laws of the state and subject to tax under subdivision
42 (9) of subsection 1 of section 144.020;

43 (6) "Seller", a person selling or furnishing tangible personal
44 property or rendering services on the receipts from which a tax is
45 imposed under section 144.020.

46 2. (1) Beginning January 1, 2022, marketplace facilitators that
47 engage in business activities within this state shall register with the
48 department to collect and remit use tax, as applicable, on sales made
49 through the marketplace facilitator's marketplace by or on behalf of a
50 marketplace seller that are delivered into the state, whether by the
51 marketplace facilitator or another person, and regardless of whether
52 the marketplace seller for whom sales are facilitated possesses a retail
53 sales license or would have been required to collect use tax had the
54 sale not been facilitated by the marketplace facilitator. Such retail
55 sales shall include those made directly by the marketplace facilitator
56 and shall also include those retail sales made by marketplace sellers
57 through the marketplace facilitator's marketplace. The collection and
58 reporting requirements of this subsection shall not apply to retail sales
59 other than those made through a marketplace facilitator's
60 marketplace. Nothing in this section shall be construed to limit or

61 prohibit the ability of a marketplace facilitator and a marketplace
62 seller to enter into agreements regarding the fulfillment of the
63 requirements of this chapter.

64 (2) All taxable sales made through a marketplace facilitator's
65 marketplace by or on behalf of a marketplace seller shall be deemed to
66 be consummated at the location in this state to which the item is
67 shipped or delivered, or at which possession is taken by the purchaser.

68 3. Marketplace facilitators that are required to collect use tax
69 under this section shall report and remit the tax separately from any
70 sales and use tax collected by the marketplace facilitator, or by
71 affiliates of the marketplace facilitator, which the marketplace
72 facilitator would have been required to collect and remit under the
73 provisions of this chapter prior to January 1, 2022. Such tax shall be
74 reported and remitted as determined by the department. Marketplace
75 facilitators shall maintain records of all sales delivered to a location in
76 the state, including electronic or paper copies of invoices showing the
77 purchaser, address, purchase amount, and use tax collected. Such
78 records shall be made available for review and inspection upon request
79 by the department.

80 4. Marketplace facilitators who properly collect and remit to the
81 department in a timely manner use tax on sales in accordance with the
82 provisions of this section by or on behalf of marketplace sellers shall
83 be eligible for any discount provided under this chapter.

84 5. A marketplace facilitator shall provide the purchaser with a
85 statement or invoice showing that the use tax was collected and shall
86 be remitted on the purchaser's behalf.

87 6. Any taxpayer who remits use tax under this section shall be
88 entitled to refunds or credits to the same extent and in the same
89 manner provided for in section 144.190 for taxes collected and remitted
90 under this section. Nothing in this section shall relieve a purchaser of
91 the obligation to remit use tax for any retail sale taxable under this
92 chapter for which a marketplace facilitator or marketplace seller does
93 not collect and remit the use tax.

94 7. Except as provided under subsections 8 and 9 of this section,
95 marketplace facilitators shall be subject to the penalty provisions,
96 procedures, and reporting requirements provided under the provisions
97 of this chapter.

98 8. No class action shall be brought against a marketplace
99 facilitator in any court in this state on behalf of purchasers arising
100 from or in any way related to an overpayment of use tax collected on
101 retail sales facilitated by a marketplace facilitator, regardless of
102 whether that claim is characterized as a tax refund claim. Nothing in
103 this subsection shall affect a purchaser's right to seek a refund as
104 provided under section 144.190.

105 9. A marketplace facilitator shall be relieved from liability under
106 this section for the failure to collect and remit the correct amount of
107 sales or use tax on retail sales facilitated for marketplace sellers to the
108 extent that the marketplace facilitator demonstrates to the satisfaction
109 of the department that the error was due to insufficient or incorrect
110 information given to the marketplace facilitator by the marketplace
111 seller; provided, however, that a marketplace facilitator shall not be
112 relieved of liability under this paragraph if the marketplace facilitator
113 and the marketplace seller are affiliated;

114 10. For the purposes of this section, a marketplace facilitator
115 shall not include a third party financial institution appointed by a
116 merchant or a marketplace facilitator to handle various forms of
117 payment transactions, such as processing credit cards and debit cards,
118 and whose sole activity with respect to marketplace sales is to facilitate
119 the payment transactions between two parties.

120 11. The state general revenue portion from remittances made
121 pursuant to this section, with the exception of revenues collected
122 pursuant to section 144.701 and Article IV, Sections 43(a) and 47(a) of
123 the Missouri Constitution, shall be deposited to the credit of the cash
124 operating expense fund established pursuant to section 33.575.

125 12. The department may promulgate rules to implement the
126 provisions of this section. Any rule or portion of a rule, as that term is
127 defined in section 536.010, that is created under the authority delegated
128 in this section shall become effective only if it complies with and is
129 subject to all of the provisions of chapter 536 and, if applicable, section
130 536.028. This section and chapter 536 are nonseverable and if any of
131 the powers vested with the general assembly pursuant to chapter 536
132 to review, to delay the effective date, or to disapprove and annul a rule
133 are subsequently held unconstitutional, then the grant of rulemaking
134 authority and any rule proposed or adopted after August 28, 2020, shall

135 **be invalid and void.**

144.757. 1. Any county or municipality[, except municipalities within a
2 county having a charter form of government with a population in excess of nine
3 hundred thousand,] may, by a majority vote of its governing body, impose a local
4 use tax if a local sales tax is imposed as defined in section 32.085 **or if a sales**
5 **tax is imposed pursuant to sections 94.850 or 94.890, with such local use**
6 **tax imposed** at a rate equal to the rate of the local sales tax [in effect in] **and**
7 **any sales tax imposed pursuant to sections 94.850 or 94.890 by** such
8 county or municipality; provided, however, that no ordinance or order enacted
9 pursuant to sections 144.757 to 144.761 shall be effective unless the governing
10 body of the county or municipality submits to the voters thereof at a municipal,
11 county or state general, primary or special election a proposal to authorize the
12 governing body of the county or municipality to impose a local use tax pursuant
13 to sections 144.757 to 144.761. [Municipalities within a county having a charter
14 form of government with a population in excess of nine hundred thousand may,
15 upon voter approval received pursuant to paragraph (b) of subdivision (2) of
16 subsection 2 of this section, impose a local use tax at the same rate as the local
17 municipal sales tax with the revenues from all such municipal use taxes to be
18 distributed pursuant to subsection 4 of section 94.890. The municipality shall
19 within thirty days of the approval of the use tax imposed pursuant to paragraph
20 (b) of subdivision (2) of subsection 2 of this section select one of the distribution
21 options permitted in subsection 4 of section 94.890 for distribution of all
22 municipal use taxes.

23 **2.]**

24 (1) The ballot of submission[, except for counties and municipalities
25 described in subdivisions (2) and (3) of this subsection,] shall contain
26 substantially the following language:

27 Shall the _____ (county or municipality's name) impose a local use
28 tax at the same rate as the total local sales tax rate, [currently
29 _____ (insert percent),] provided that if the local sales tax rate is
30 reduced or raised by voter approval, the local use tax rate shall
31 also be reduced or raised by the same action? [A use tax return
32 shall not be required to be filed by persons whose purchases from
33 out-of-state vendors do not in total exceed two thousand dollars in
34 any calendar year] **Approval of this question will eliminate**
35 **the disparity in tax rates collected by local and out-of-state**

36 **sellers by imposing the same rate on all sellers.**

37 ☐ YES

☐ NO

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

41 (2) [(a) The ballot of submission in a county having a charter form of
42 government with a population in excess of nine hundred thousand shall contain
43 substantially the following language:

44 For the purposes of enhancing county and municipal public safety,
45 parks, and job creation and enhancing local government services,
46 shall the county be authorized to collect a local use tax equal to the
47 total of the existing county sales tax rate of (insert tax rate),
48 provided that if the county sales tax is repealed, reduced or raised
49 by voter approval, the local use tax rate shall also be repealed,
50 reduced or raised by the same voter action? Fifty percent of the
51 revenue shall be used by the county throughout the county for
52 improving and enhancing public safety, park improvements, and
53 job creation, and fifty percent shall be used for enhancing local
54 government services. The county shall be required to make
55 available to the public an audited comprehensive financial report
56 detailing the management and use of the countywide portion of the
57 funds each year.

58 A use tax is the equivalent of a sales tax on purchases from
59 out-of-state sellers by in-state buyers and on certain taxable
60 business transactions. A use tax return shall not be required to be
61 filed by persons whose purchases from out-of-state vendors do not
62 in total exceed two thousand dollars in any calendar year.

63 ☐ YES

☐ NO

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

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

70 Shall the municipality be authorized to impose a local use tax at
71 the same rate as the local sales tax by a vote of the governing body,

72 provided that if any local sales tax is repealed, reduced or raised
73 by voter approval, the respective local use tax shall also be
74 repealed, reduced or raised by the same action? A use tax return
75 shall not be required to be filed by persons whose purchases from
76 out-of-state vendors do not in total exceed two thousand dollars in
77 any calendar year.

78 ☐ YES ☐ NO

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

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

84 Shall the _____ (city name) impose a local use tax at the same rate
85 as the local sales tax, [currently at a rate of _____ (insert
86 percent)] which includes the capital improvements sales tax and
87 the transportation tax, provided that if any local sales tax is
88 repealed, reduced or raised by voter approval, the respective local
89 use tax shall also be repealed, reduced or raised by the same
90 action? [A use tax return shall not be required to be filed by
91 persons whose purchases from out-of-state vendors do not in total
92 exceed two thousand dollars in any calendar year] **Approval of**
93 **this question will eliminate the disparity in tax rates**
94 **collected by local and out-of-state sellers by imposing the**
95 **same rate on all sellers.**

96 ☐ YES ☐ NO

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

100 [(4)] 2. If any of such ballots are submitted on August 6, 1996, and if a
101 majority of the votes cast on the proposal by the qualified voters voting thereon
102 are in favor of the proposal, then the ordinance or order and any amendments
103 thereto shall be in effect October 1, 1996, provided the director of revenue
104 receives notice of adoption of the local use tax on or before August 16, 1996. If
105 any of such ballots are submitted after December 31, 1996, and if a majority of
106 the votes cast on the proposal by the qualified voters voting thereon are in favor
107 of the proposal, then the ordinance or order and any amendments thereto shall

108 be in effect on the first day of the calendar quarter which begins at least
109 forty-five days after the director of revenue receives notice of adoption of the local
110 use tax. If a majority of the votes cast by the qualified voters voting are opposed
111 to the proposal, then the governing body of the county or municipality shall have
112 no power to impose the local use tax as herein authorized unless and until the
113 governing body of the county or municipality shall again have submitted another
114 proposal to authorize the governing body of the county or municipality to impose
115 the local use tax and such proposal is approved by a majority of the qualified
116 voters voting thereon.

117 3. The local use tax may be imposed at the same rate as the local sales
118 tax then currently in effect in the county or municipality upon all transactions
119 which are subject to the taxes imposed pursuant to sections 144.600 to 144.745
120 within the county or municipality adopting such tax; provided, however, that if
121 any local sales tax is repealed or the rate thereof is reduced or raised by voter
122 approval, the local use tax rate shall also be deemed to be repealed, reduced or
123 raised by the same action repealing, reducing or raising the local sales tax.

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

129 144.759. 1. All local use taxes collected by the director of revenue
130 pursuant to sections 144.757 to 144.761 on behalf of any county or municipality,
131 less one percent for cost of collection, which shall be deposited in the state's
132 general revenue fund after payment of premiums for surety bonds as provided in
133 section 32.087 shall be deposited with the state treasurer in a local use tax trust
134 fund, which fund shall be separate and apart from the local sales tax trust
135 funds. The moneys in such local use tax trust fund shall not be deemed to be
136 state funds and shall not be commingled with any funds of the state. The
137 director of revenue shall keep accurate records of the amount of money in the
138 trust fund which was collected in each county or municipality imposing a local
139 use tax, and the records shall be open to the inspection of officers of the county
140 or municipality and to the public. No later than the tenth day of each month, the
141 director of revenue shall distribute all moneys deposited in the trust fund during
142 the preceding month, except as provided in subsection 2 of this section, to the
143 county or municipality treasurer, or such other officer as may be designated by

144 the county or municipality ordinance or order, of each county or municipality
145 imposing the tax authorized by sections 144.757 to 144.761, the sum due the
146 county or municipality as certified by the director of revenue.

147 **2. Subject to the provisions of subsection 1 of this section,** the
148 director of revenue shall distribute all moneys which would be due any county
149 having a charter form of government and having a population of nine hundred
150 thousand or more to the county treasurer or such other officer as may be
151 designated by county ordinance, who shall distribute [such moneys as follows:
152 the] **that** portion of the use [tax] **taxes** imposed by the county [which equals
153 one-half the rate of sales tax in effect for such county shall be disbursed to the
154 county treasurer for expenditure throughout the county for public safety, parks,
155 and job creation, subject to any qualifications and regulations adopted by
156 ordinance of the county. Such ordinance shall require an audited comprehensive
157 financial report detailing the management and use of such funds each year. Such
158 ordinance shall also require that the county and the municipal league of the
159 county jointly prepare a strategy to guide expenditures of funds and conduct an
160 annual review of the strategy. The treasurer or such other officer as may be
161 designated by county ordinance shall distribute one-third of the balance to the
162 county and to each city, town and village in group B according to section 66.620
163 as modified by this section, a portion of the two-thirds remainder of such balance
164 equal to the percentage ratio that the population of each such city, town or village
165 bears to the total population of all such group B cities, towns and villages. For
166 the purposes of this subsection, population shall be determined by the last federal
167 decennial census or the latest census that determines the total population of the
168 county and all political subdivisions therein. For the purposes of this subsection,
169 each city, town or village in group A according to section 66.620 but whose per
170 capita sales tax receipts during the preceding calendar year pursuant to sections
171 66.600 to 66.630 were less than the per capita countywide average of all sales tax
172 receipts during the preceding calendar year, shall be treated as a group B city,
173 town or village until the per capita amount distributed to such city, town or
174 village equals the difference between the per capita sales tax receipts during the
175 preceding calendar year and the per capita countywide average of all sales tax
176 receipts during the preceding calendar year] **that is equal to the rate of sales**
177 **taxes imposed by the county pursuant to sections 66.600 and 67.547 to**
178 **the cities, towns, and villages within such county and to the**
179 **unincorporated area of the county on the ratio of the population that**

180 **each such city, town, village, and the unincorporated areas of the**
181 **county bears to the total population of the county.**

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

198 4. Except as modified in sections 144.757 to 144.761, all provisions of
199 sections 32.085 and 32.087 applicable to the local sales tax, except for subsection
200 12 of section 32.087, and all provisions of sections 144.600 to 144.745 shall apply
201 to the tax imposed pursuant to sections 144.757 to 144.761, and the director of
202 revenue shall perform all functions incident to the administration, collection,
203 enforcement, and operation of the tax.

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

12 2. No such resolution adopted under this section shall become effective

13 unless the governing body of the hospital district submits to the voters residing
14 within the district at a state general, primary, or special election a proposal to
15 authorize the governing body of the district to impose a tax under this section. If
16 a majority of the votes cast on the question by the qualified voters voting thereon
17 are in favor of the question, then the tax shall become effective on the first day
18 of the second calendar quarter after the director of revenue receives notification
19 of adoption of the local sales tax. If a majority of the votes cast on the question
20 by the qualified voters voting thereon are opposed to the question, then the tax
21 shall not become effective unless and until the question is resubmitted under this
22 section to the qualified voters and such question is approved by a majority of the
23 qualified voters voting on the question.

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

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

47 5. Whenever the governing body of any hospital district that has adopted
48 the sales tax authorized in this section receives a petition, signed by a number

49 of registered voters of the district equal to at least ten percent of the number of
50 registered voters of the district voting in the last gubernatorial election, calling
51 for an election to repeal the sales tax imposed under this section, the governing
52 body shall submit to the voters of the district a proposal to repeal the tax. If a
53 majority of the votes cast on the question by the qualified voters voting thereon
54 are in favor of the repeal, the repeal shall become effective on December
55 thirty-first of the calendar year in which such repeal was approved. If a majority
56 of the votes cast on the question by the qualified voters voting thereon are
57 opposed to the repeal, then the sales tax authorized in this section shall remain
58 effective until the question is resubmitted under this section to the qualified
59 voters and the repeal is approved by a majority of the qualified voters voting on
60 the question.

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

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

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

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

321.552. 1. Except in any county of the first classification with over two
2 hundred thousand inhabitants, or any county of the first classification without

3 a charter form of government and with more than seventy-three thousand seven
4 hundred but less than seventy-three thousand eight hundred inhabitants; or any
5 county of the first classification without a charter form of government and with
6 more than one hundred eighty-four thousand but less than one hundred
7 eighty-eight thousand inhabitants; or any county with a charter form of
8 government with over one million inhabitants; or any county with a charter form
9 of government with over two hundred eighty thousand inhabitants but less than
10 three hundred thousand inhabitants, the governing body of any ambulance or fire
11 protection district may impose a sales tax in an amount up to [one-half of] one
12 percent on all retail sales made in such ambulance or fire protection district
13 which are subject to taxation pursuant to the provisions of sections 144.010 to
14 144.525 provided that such sales tax shall be accompanied by a reduction in the
15 district's tax rate as defined in section 137.073. The tax authorized by this
16 section shall be in addition to any and all other sales taxes allowed by law, except
17 that no sales tax imposed pursuant to the provisions of this section shall be
18 effective unless the governing body of the ambulance or fire protection district
19 submits to the voters of such ambulance or fire protection district, at a municipal
20 or state general, primary or special election, a proposal to authorize the governing
21 body of the ambulance or fire protection district to impose a tax pursuant to this
22 section.

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

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

34 ☐ YES ☐ NO

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

38 3. If a majority of the votes cast on the proposal by the qualified voters

39 voting thereon are in favor of the proposal, then the sales tax authorized in this
40 section shall be in effect and the governing body of the ambulance or fire
41 protection district shall lower the level of its tax rate by an amount which reduces
42 property tax revenues by an amount equal to fifty percent of the amount of sales
43 tax collected in the preceding year. If a majority of the votes cast by the qualified
44 voters voting are opposed to the proposal, then the governing body of the
45 ambulance or fire protection district shall not impose the sales tax authorized in
46 this section unless and until the governing body of such ambulance or fire
47 protection district resubmits a proposal to authorize the governing body of the
48 ambulance or fire protection district to impose the sales tax authorized by this
49 section and such proposal is approved by a majority of the qualified voters voting
50 thereon.

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

55 5. All sales taxes collected by the director of revenue pursuant to this
56 section, less one percent for cost of collection which shall be deposited in the
57 state's general revenue fund after payment of premiums for surety bonds as
58 provided in section 32.087, shall be deposited in a special trust fund, which is
59 hereby created, to be known as the "Ambulance or Fire Protection District Sales
60 Tax Trust Fund". The moneys in the ambulance or fire protection district sales
61 tax trust fund shall not be deemed to be state funds and shall not be commingled
62 with any funds of the state. The director of revenue shall keep accurate records
63 of the amount of money in the trust and the amount collected in each district
64 imposing a sales tax pursuant to this section, and the records shall be open to
65 inspection by officers of the county and to the public. Not later than the tenth
66 day of each month the director of revenue shall distribute all moneys deposited
67 in the trust fund during the preceding month to the governing body of the district
68 which levied the tax; such funds shall be deposited with the board treasurer of
69 each such district.

70 6. The director of revenue may make refunds from the amounts in the
71 trust fund and credit any district for erroneous payments and overpayments
72 made, and may redeem dishonored checks and drafts deposited to the credit of
73 such district. If any district abolishes the tax, the district shall notify the
74 director of revenue of the action at least ninety days prior to the effective date of

75 the repeal and the director of revenue may order retention in the trust fund, for
76 a period of one year, of two percent of the amount collected after receipt of such
77 notice to cover possible refunds or overpayment of the tax and to redeem
78 dishonored checks and drafts deposited to the credit of such accounts. After one
79 year has elapsed after the effective date of abolition of the tax in such district,
80 the director of revenue shall remit the balance in the account to the district and
81 close the account of that district. The director of revenue shall notify each
82 district of each instance of any amount refunded or any check redeemed from
83 receipts due the district.

84 7. Except as modified in this section, all provisions of sections 32.085 and
85 32.087 shall apply to the tax imposed pursuant to this section.

Section B. Because of the importance of ensuring the fiscal health of the
2 state in an emergency, the enactment of section 33.575 of this act is deemed
3 necessary for the immediate preservation of the public health, welfare, peace and
4 safety, and is hereby declared to be an emergency act within the meaning of the
5 constitution, and the enactment of section 33.575 of this act shall be in full force
6 and effect upon its passage and approval.

Section C. The repeal and reenactment of sections 144.140, 144.605,
2 144.710, and 144.759 and the enactment of section 144.752 of this act shall
3 become effective January 1, 2022.

✓