

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Bill No. 22, Page 1, Section A, Line 4, by inserting after all of
2 said section and line the following:

3
4 "67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing
5 body of the municipality in which the proposed district is located shall hold a public hearing in
6 accordance with section 67.1431 and may adopt an ordinance to establish the proposed district.

7 2. A petition is proper if, based on the tax records of the county clerk, or the collector of
8 revenue if the district is located in a city not within a county, as of the time of filing the petition with
9 the municipal clerk, it meets the following requirements:

10 (1) It has been signed by property owners collectively owning more than fifty percent by
11 assessed value of the real property within the boundaries of the proposed district;

12 (2) It has been signed by more than fifty percent per capita of all owners of real property
13 within the boundaries of the proposed district; and

14 (3) It contains the following information:

15 (a) The legal description of the proposed district, including a map illustrating the district
16 boundaries;

17 (b) The name of the proposed district;

18 (c) A notice that the signatures of the signers may not be withdrawn later than seven days
19 after the petition is filed with the municipal clerk;

20 (d) A five-year plan stating a description of the purposes of the proposed district, the
21 services it will provide, ~~[the improvements]~~ each improvement it will make ~~[and]~~ from the list of
22 allowable improvements under section 67.1461, an estimate of the costs of these services and
23 improvements to be incurred, the anticipated sources of funds to pay the costs, and the anticipated
24 term of the sources of funds to pay the costs;

25 (e) A statement as to whether the district will be a political subdivision or a not-for-profit
26 corporation and if it is to be a not-for-profit corporation, the name of the not-for-profit corporation;

27 (f) If the district is to be a political subdivision, a statement as to whether the district will be
28 governed by a board elected by the district or whether the board will be appointed by the
29 municipality, and, if the board is to be elected by the district, the names and terms of the initial
30 board may be stated;

31 (g) If the district is to be a political subdivision, the number of directors to serve on the
32 board;

33 (h) The total assessed value of all real property within the proposed district;

34 (i) A statement as to whether the petitioners are seeking a determination that the proposed
35 district, or any legally described portion thereof, is a blighted area;

36 (j) The proposed length of time for the existence of the district, which in the case of districts

Action Taken _____ Date _____

1 established after August 28, 2021, shall not exceed twenty-seven years from the adoption of the
 2 ordinance establishing the district unless the municipality extends the length of time under section
 3 67.1481;

4 (k) The maximum rates of real property taxes, and, business license taxes in the county seat
 5 of a county of the first classification without a charter form of government containing a population
 6 of at least two hundred thousand, that may be submitted to the qualified voters for approval;

7 (l) The maximum rates of special assessments and respective methods of assessment that
 8 may be proposed by petition;

9 (m) The limitations, if any, on the borrowing capacity of the district;

10 (n) The limitations, if any, on the revenue generation of the district;

11 (o) Other limitations, if any, on the powers of the district;

12 (p) A request that the district be established; and

13 (q) Any other items the petitioners deem appropriate;

14 (4) The signature block for each real property owner signing the petition shall be in
 15 substantially the following form and contain the following information:

16 Name of owner: _____

17 Owner's telephone number and mailing address: _____

18 If signer is different from owner:

19 Name of signer: _____

20 State basis of legal authority to sign: _____

21 Signer's telephone number and mailing address: _____

22 If the owner is an individual, state if owner is single or married: _____

23 If owner is not an individual, state what type of entity: _____

24 Map and parcel number and assessed value of each tract of real property
 25 within the proposed district owned: _____

26 By executing this petition, the undersigned represents and warrants that he or
 27 she is authorized to execute this petition on behalf of the property owner
 28 named immediately above

29 _____
 30 Signature of person

_____ Date

31 signing for owner

32 STATE OF MISSOURI)

33) ss.

34 COUNTY OF _____)

35 Before me personally appeared _____, to me personally known to be the
 36 individual described in and who executed the foregoing instrument.

37 WITNESS my hand and official seal this _____ day of _____ (month),
 38 _____ (year).

39 _____
 40 Notary Public

41 My Commission Expires: _____ ; and

42 (5) Alternatively, the governing body of any home rule city with more than four hundred
 43 thousand inhabitants and located in more than one county may file a petition to initiate the process
 44 to establish a district in the portion of the city located in any county of the first classification with
 45 more than two hundred thousand but fewer than two hundred sixty thousand inhabitants containing
 46 the information required in subdivision (3) of this subsection; provided that the only funding
 47 methods for the services and improvements will be a real property tax.

48 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to
 49 exceed ninety days after receipt of the petition, review and determine whether the petition

1 substantially complies with the requirements of subsection 2 of this section. In the event the
 2 municipal clerk receives a petition which does not meet the requirements of subsection 2 of this
 3 section, the municipal clerk shall, within a reasonable time, return the petition to the submitting
 4 party by hand delivery, first class mail, postage prepaid or other efficient means of return and shall
 5 specify which requirements have not been met.

6 4. After the close of the public hearing required pursuant to subsection 1 of this section, the
 7 governing body of the municipality may adopt an ordinance approving the petition and establishing
 8 a district as set forth in the petition and may determine, if requested in the petition, whether the
 9 district, or any legally described portion thereof, constitutes a blighted area. If the petition was filed
 10 by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section,
 11 after the close of the public hearing required pursuant to subsection 1 of this section, the petition
 12 may be approved by the governing body and an election shall be called pursuant to section 67.1422.

13 5. Amendments to a petition may be made which do not change the proposed boundaries of
 14 the proposed district if an amended petition meeting the requirements of subsection 2 of this section
 15 is filed with the municipal clerk at the following times and the following requirements have been
 16 met:

17 (1) At any time prior to the close of the public hearing required pursuant to subsection 1 of
 18 this section; provided that, notice of the contents of the amended petition is given at the public
 19 hearing;

20 (2) At any time after the public hearing and prior to the adoption of an ordinance
 21 establishing the proposed district; provided that, notice of the amendments to the petition is given by
 22 publishing the notice in a newspaper of general circulation within the municipality and by sending
 23 the notice via registered certified United States mail with a return receipt attached to the address of
 24 record of each owner of record of real property within the boundaries of the proposed district per the
 25 tax records of the county clerk, or the collector of revenue if the district is located in a city not
 26 within a county. Such notice shall be published and mailed not less than ten days prior to the
 27 adoption of the ordinance establishing the district;

28 (3) At any time after the adoption of any ordinance establishing the district a public hearing
 29 on the amended petition is held and notice of the public hearing is given in the manner provided in
 30 section 67.1431 and the governing body of the municipality in which the district is located adopts an
 31 ordinance approving the amended petition after the public hearing is held.

32 6. Upon the creation of a district, the municipal clerk shall report in writing the creation of
 33 such district to the Missouri department of economic development and the state auditor.

34 67.1451. 1. If a district is a political subdivision, the election and qualifications of members
 35 to the district's board of directors shall be in accordance with this section. If a district is a not-for-
 36 profit corporation, the election and qualification of members to its board of directors shall be in
 37 accordance with chapter 355.

38 2. (1) The district shall be governed by a board consisting of at least five but not more than
 39 thirty directors.

40 (2) Except as otherwise provided in this subsection, each director shall, during his or her
 41 entire term~~[-be]~~:

42 ~~[(1)]~~ (a) ~~Be~~ at least eighteen years of age; ~~[and~~

43 ~~—(2)]~~ (b) Be either:

44 ~~[(a)]~~ a. An owner, as defined in section 67.1401, of real property or of a business operating
 45 within the district; or

46 ~~[(b)]~~ b. A registered voter residing within the district; and

47 ~~[(3)]~~ (c) Satisfy any other qualifications set forth in the petition establishing the district.

48 (3) In the case of districts established after August 28, 2021, if there are no registered voters
 49 in the district on the date the petition is filed, at least one director shall, during his or her entire term,

1 be a person who:

2 (a) Resides within the municipality that established the district;

3 (b) Is qualified and registered to vote under chapter 115 according to the records of the
4 election authority as of the thirtieth day prior to the date of the applicable election;

5 (c) Has no financial interest in any real property or business operating within the district;
6 and

7 (d) Is not a relative within the second degree of consanguinity or affinity to an owner of real
8 property or a business operating in the district.

9 (4) If there are fewer than five owners of real property located within a district, the board
10 may be comprised of up to five legally authorized representatives of any of the owners of real
11 property located within the district.

12 3. If the district is a political subdivision, the board shall be elected or appointed, as
13 provided in the petition. However, in the case of districts established after August 28, 2021, if the
14 board is to be elected, the petition shall require at least one member of the board be appointed by the
15 governing body of the municipality in the same manner as provided in this section for board
16 appointments. The appointed board member shall serve a four-year term.

17 4. If the board is to be elected, the procedure for election shall be as follows:

18 (1) The municipal clerk shall specify a date on which the election shall occur which date
19 shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the
20 fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;

21 (2) The election shall be conducted in the same manner as provided for in section 67.1551,
22 provided that the published notice of the election shall contain the information required by section
23 67.1551 for published notices, except that it shall state that the purpose of the election is for the
24 election of directors, in lieu of the information related to taxes;

25 (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later than the
26 second Tuesday after the effective date of the ordinance establishing the district with the municipal
27 clerk a statement under oath that he or she possesses all of the qualifications set out in this section
28 for a director. Thereafter, such candidate shall have his or her name placed on the ballot as a
29 candidate for director;

30 (4) The director or directors to be elected shall be elected at large. The person receiving the
31 most votes shall be elected to the position having the longest term; the person receiving the second
32 highest votes shall be elected to the position having the next longest term and so forth. For any
33 district formed prior to August 28, 2003, of the initial directors, one-half shall serve for a two-year
34 term, one-half shall serve for a four-year term and if an odd number of directors are elected, the
35 director receiving the least number of votes shall serve for a two-year term, until such director's
36 successor is elected. For any district formed on or after August 28, 2003, for the initial directors,
37 one-half shall serve for a two-year term, and one-half shall serve for the term specified by the
38 district pursuant to subdivision (5) of this subsection, and if an odd number of directors are elected,
39 the director receiving the least number of votes shall serve for a two-year term, until such director's
40 successor is elected;

41 (5) Successor directors shall be elected in the same manner as the initial directors. The date
42 of the election of successor directors shall be specified by the municipal clerk which date shall be a
43 Tuesday and shall not be later than the date of the expiration of the stated term of the expiring
44 director. Each successor director shall serve a term for the length specified prior to the election by
45 the district, which term shall be at least three years and not more than four years, and shall continue
46 until such director's successor is elected.

47
48 In the event of a vacancy on the board of directors, the remaining directors shall elect an interim
49 director to fill the vacancy for the unexpired term.

1 5. If the petition provides that the board is to be appointed by the municipality, such
2 appointments shall be made by the chief elected officer of the municipality with the consent of the
3 governing body of the municipality. For any district formed prior to August 28, 2003, of the initial
4 appointed directors, one-half of the directors shall be appointed to serve for a two-year term and the
5 remaining one-half shall be appointed to serve for a four-year term until such director's successor is
6 appointed; provided that, if there is an odd number of directors, the last person appointed shall serve
7 a two-year term. For any district formed on or after August 28, 2003, of the initial appointed
8 directors, one-half shall be appointed to serve for a two-year term, and one-half shall be appointed
9 to serve for the term specified by the district for successor directors pursuant to this subsection, and
10 if an odd number of directors are appointed, the last person appointed shall serve for a two-year
11 term; provided that each director shall serve until such director's successor is appointed. Successor
12 directors shall be appointed in the same manner as the initial directors and shall serve for a term of
13 years specified by the district prior to the appointment, which term shall be at least three years and
14 not more than four years.

15 6. If the petition states the names of the initial directors, those directors shall serve for the
16 terms specified in the petition and successor directors shall be determined either by the above-listed
17 election process or appointment process as provided in the petition.

18 7. Any director may be removed for cause by a two-thirds affirmative vote of the directors
19 of the board. Written notice of the proposed removal shall be given to all directors prior to action
20 thereon.

21 8. The board is authorized to act on behalf of the district, subject to approval of qualified
22 voters as required in this section; except that, all official acts of the board shall be by written
23 resolution approved by the board.

24 67.1461. 1. Each district shall have all the powers, except to the extent any such power has
25 been limited by the petition approved by the governing body of the municipality to establish the
26 district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401 to
27 67.1571 including, but not limited to, the following:

28 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to 67.1571,
29 necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

30 (2) To sue and be sued;

31 (3) To make and enter into contracts and other instruments, with public and private entities,
32 necessary or convenient to exercise its powers and carry out its duties pursuant to sections 67.1401
33 to 67.1571;

34 (4) To accept grants, guarantees and donations of property, labor, services, or other things of
35 value from any public or private source;

36 (5) To employ or contract for such managerial, engineering, legal, technical, clerical,
37 accounting, or other assistance as it deems advisable;

38 (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real property
39 within its boundaries, personal property, or any interest in such property;

40 (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise
41 encumber or dispose of any real or personal property or any interest in such property;

42 (8) To levy and collect special assessments and taxes as provided in sections 67.1401 to
43 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
44 taxation pursuant to subdivision (5) of section 137.100. Those exempt pursuant to subdivision (5) of
45 section 137.100 may voluntarily participate in the provisions of sections 67.1401 to 67.1571;

46 (9) If the district is a political subdivision, to levy real property taxes and business license
47 taxes in the county seat of a county of the first classification containing a population of at least two
48 hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such assessments or
49 taxes shall be levied on any property exempt from taxation pursuant to subdivisions (2) and (5) of

1 section 137.100. Those exempt pursuant to subdivisions (2) and (5) of section 137.100 may
2 voluntarily participate in the provisions of sections 67.1401 to 67.1571;

3 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections 67.1401
4 to 67.1571;

5 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the following:

6 (a) The district's real property, except for public rights-of-way for utilities;

7 (b) The district's personal property, except in a city not within a county; or

8 (c) Any of the district's interests in such real or personal property, except for public rights-
9 of-way for utilities;

10 (12) To borrow money from any public or private source and issue obligations and provide
11 security for the repayment of the same as provided in sections 67.1401 to 67.1571;

12 (13) To loan money as provided in sections 67.1401 to 67.1571;

13 (14) To make expenditures, create reserve funds, and use its revenues as necessary to carry
14 out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

15 (15) To enter into one or more agreements with the municipality for the purpose of abating
16 any public nuisance within the boundaries of the district including, but not limited to, the
17 stabilization, repair or maintenance or demolition and removal of buildings or structures, provided
18 that the municipality has declared the existence of a public nuisance;

19 (16) Within its boundaries, to provide assistance to or to construct, reconstruct, install,
20 repair, maintain, and equip any of the following public improvements:

21 (a) Pedestrian or shopping malls and plazas;

22 (b) Parks, lawns, trees, and any other landscape;

23 (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

24 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic
25 signs and signals, utilities, drainage, water, storm and sewer systems, and other site improvements;

26 (e) Parking lots, garages, or other facilities;

27 (f) Lakes, dams, and waterways;

28 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees,
29 awnings, canopies, walls, and barriers;

30 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and kiosks;

31 (i) Paintings, murals, display cases, sculptures, and fountains;

32 (j) Music, news, and child-care facilities; and

33 (k) Any other useful, necessary, or desired public improvement specified in the petition or
34 any amendment;

35 (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks,
36 parks, and other real property and improvements located within its boundaries for public use;

37 (18) Within its boundaries and with the municipality's consent, to prohibit or restrict
38 vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks, and
39 tunnels and to provide the means for access by emergency vehicles to or in such areas;

40 (19) Within its boundaries, to operate or to contract for the provision of music, news, child-
41 care, or parking facilities, and buses, minibuses, or other modes of transportation;

42 (20) Within its boundaries, to lease space for sidewalk café tables and chairs;

43 (21) Within its boundaries, to provide or contract for the provision of security personnel,
44 equipment, or facilities for the protection of property and persons;

45 (22) Within its boundaries, to provide or contract for cleaning, maintenance, and other
46 services to public and private property;

47 (23) To produce and promote any tourism, recreational or cultural activity or special event
48 in the district by, but not limited to, advertising, decoration of any public place in the district,
49 promotion of such activity and special events, and furnishing music in any public place;

(24) To support business activity and economic development in the district including, but not limited to, the promotion of business activity, development and retention, and the recruitment of developers and businesses;

(25) To provide or support training programs for employees of businesses within the district;

(26) To provide refuse collection and disposal services within the district;

(27) To contract for or conduct economic, planning, marketing or other studies;

(28) To repair, restore, or maintain any abandoned cemetery on public or private land within the district; and

(29) To partner with a telecommunications company or broadband service provider in order to construct or improve telecommunications facilities which shall be wholly owned and operated by the telecommunications company or broadband service provider, as the terms "telecommunications company" and "telecommunications facilities" are defined in section 386.020 and subject to the provisions of section 392.410, that are in an unserved or underserved area, as defined in section 620.2450. Before any facilities are improved or constructed as a result of this section, the area shall be certified as unserved or underserved by the director of broadband development within the department of economic development;

(30) To carry out any other powers set forth in sections 67.1401 to 67.1571.

2. Each district which is located in a blighted area or which includes a blighted area shall have the following additional powers:

(1) Within its blighted area, to contract with any private property owner to demolish and remove, renovate, reconstruct, or rehabilitate any building or structure owned by such private property owner; and

(2) To expend its revenues or loan its revenues pursuant to a contract entered into pursuant to this subsection, provided that the governing body of the municipality has determined that the action to be taken pursuant to such contract is reasonably anticipated to remediate the blighting conditions and will serve a public purpose.

3. Each district shall annually reimburse the municipality for the reasonable and actual expenses incurred by the municipality to establish such district and review annual budgets and reports of such district required to be submitted to the municipality; provided that, such annual reimbursement shall not exceed one and one-half percent of the revenues collected by the district in such year.

4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district any sovereign right of municipalities to promote order, safety, health, morals, and general welfare of the public, except those such police powers, if any, expressly delegated pursuant to sections 67.1401 to 67.1571.

5. The governing body of the municipality establishing the district shall not decrease the level of publicly funded services in the district existing prior to the creation of the district or transfer the financial burden of providing the services to the district unless the services at the same time are decreased throughout the municipality, nor shall the governing body discriminate in the provision of the publicly funded services between areas included in such district and areas not so included.

6. All construction contracts entered into after August 28, 2021, in excess of five thousand dollars between the district and any private person, firm, or corporation shall be competitively bid and shall be awarded to the lowest and best bidder. Notice of the letting of the contracts shall be given in the manner provided by section 8.250.

67.1471. 1. The fiscal year for the district shall be the same as the fiscal year of the municipality.

2. No earlier than one hundred eighty days and no later than ninety days prior to the first day of each fiscal year, the board shall submit to the governing body of the city a proposed annual budget, setting forth expected expenditures, revenues, and rates of assessments and taxes, if any, for

1 such fiscal year. The governing body may review and comment to the board on this proposed
 2 budget, but if such comments are given, the governing body of the municipality shall provide such
 3 written comments to the board no later than sixty days prior to the first day of the relevant fiscal
 4 year; such comments shall not constitute requirements but shall only be recommendations.

5 3. The board shall hold an annual meeting and adopt an annual budget no later than thirty
 6 days prior to the first day of each fiscal year.

7 4. Within one hundred twenty days after the end of each fiscal year, the district shall submit
 8 a report to the municipal clerk and the Missouri department of economic development [~~stating~~].
 9 The report shall state the services provided, revenues collected, and expenditures made by the
 10 district during such fiscal year[;]; state the dates the district adopted its annual budget, submitted its
 11 proposed annual budget to the municipality, and submitted its annual report to the municipal clerk;
 12 and include copies of written resolutions approved by the board during the fiscal year. The
 13 municipal clerk shall retain this report as part of the official records of the municipality and shall
 14 also cause this report to be spread upon the records of the governing body.

15 5. The state auditor may audit a district in the same manner as the auditor may audit any
 16 agency of the state.

17 67.1481. 1. Each ordinance establishing a district shall set forth the term for the existence
 18 of such district which term may be defined as a minimum, maximum, or definite number of years,
 19 but in the case of districts established after August 28, 2021, the term shall not exceed twenty-seven
 20 years except as provided under subsection 6 of this section.

21 2. Upon receipt by the municipal clerk of a proper petition and after notice and a public
 22 hearing, any district may be terminated by ordinance adopted by the governing body of the
 23 municipality prior to the expiration of its term if the district has no outstanding obligations. A copy
 24 of such ordinance shall be given to the department of economic development.

25 3. A petition for the termination of a district is proper if:

26 (1) It names the district to be terminated;

27 (2) It has been signed by owners of real property collectively owning more than fifty percent
 28 by assessed value of real property within the boundaries of the district;

29 (3) It has been signed by more than fifty percent per capita of owners of real property within
 30 the boundaries of the district;

31 (4) It contains a plan for dissolution and distribution of the assets of the district; and

32 (5) The signature block signed by each petitioner is in the form set forth in subdivision (4)
 33 of subsection 2 of section 67.1421.

34 4. The public hearing required by this section shall be held and notice of such public hearing
 35 shall be given in the manner set forth in section 67.1431. The notice shall contain the following
 36 information:

37 (1) The date, time and place of the public hearing;

38 (2) A statement that a petition requesting the termination of the district has been filed with
 39 the municipal clerk;

40 (3) A statement that a copy of the petition is available at the office of the municipal clerk
 41 during regular business hours; and

42 (4) A statement that all interested parties will be given an opportunity to be heard.

43 5. Upon expiration or termination of a district, the assets of such district shall either be
 44 [distributed] sold or transferred in accordance with the plan for dissolution as approved by
 45 ordinance. Every effort should be made by the municipality for the assets of the district to be
 46 distributed in such a manner so as to benefit the real property which was formerly a part of the
 47 district.

48 6. Prior to the expiration of the term of a district, a municipality may adopt an ordinance to
 49 extend the term of the existence of a district after holding a public hearing on the proposed

extension. The extended term may be defined as a minimum, maximum, or definite number of years, but the extended term shall not exceed twenty-seven years. Notice of the hearing shall be given in the same manner as required under section 67.1431, except the notice shall include the time, date, and place of the public hearing; the name of the district; a map showing the boundaries of the existing district; and a statement that all interested persons shall be given an opportunity to be heard at the public hearing.

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

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

Shall the _____ (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of _____ (insert amount) for a period of _____ (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for _____ (insert general description of the purpose)?

☐ YES ☐ NO

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

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

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

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

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

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

8. All revenue received by the district from a sales and use tax imposed pursuant to this section which is designated for a specific purpose shall be deposited into a special trust fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to

1 this section, all funds remaining in the special trust fund shall continue to be used solely for the
2 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such
3 special trust fund which are not needed for current expenditures may be invested by the board of
4 directors pursuant to applicable laws relating to the investment of other district funds.

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

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

12 11. In each district in which a sales tax is imposed under this section, every retailer shall
13 prominently display the rate of the sales tax imposed or increased at the cash register area."; and
14

15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.