

FIRST REGULAR SESSION
[PERFECTED]
HOUSE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 441
101ST GENERAL ASSEMBLY

1360H.05P

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 50.800, 50.810, 50.815, 50.820, 64.805, 64.870, 67.1421, 67.1451, 67.1461, 67.1471, 67.1481, 67.1545, 105.145, 230.205, 316.250, 537.346, 537.347, 537.348, and 610.021, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, and to enact in lieu thereof twenty new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 50.800, 50.810, 50.815, 50.820, 64.805, 64.870, 67.1421, 67.1451, 67.1461, 67.1471, 67.1481, 67.1545, 105.145, 230.205, 316.250, 537.346, 537.347, 537.348, and 610.021, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, are repealed and twenty new sections enacted in lieu thereof, to be known as sections 49.266, 50.815, 50.820, 64.805, 64.870, 67.1421, 67.1451, 67.1461, 67.1471, 67.1481, 67.1545, 79.235, 105.145, 162.052, 230.205, 316.250, 537.346, 537.347, 537.348, and 610.021, to read as follows:

~~[49.266. 1. The county commission in all noncharter counties may by order or ordinance promulgate reasonable regulations concerning the use of county property, the hours, conditions, methods and manner of such use and the regulation of pedestrian and vehicular traffic and parking thereon.~~
~~2. Violation of any regulation so adopted under subsection 1 of this section is an infraction.~~

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

7 ~~3. Upon a determination by the state fire marshal that a burn ban order~~
8 ~~is appropriate for a county because:~~
9 ~~(1) An actual or impending occurrence of a natural disaster of major~~
10 ~~proportions within the county jeopardizes the safety and welfare of the~~
11 ~~inhabitants of such county; and~~
12 ~~(2) The U.S. Drought Monitor has designated the county as an area of~~
13 ~~severe, extreme, or exceptional drought, the county commission may adopt an~~
14 ~~order or ordinance issuing a burn ban, which may carry a penalty of up to a class~~
15 ~~A misdemeanor. State agencies responsible for fire management or suppression~~
16 ~~activities and persons conducting agricultural burning using best management~~
17 ~~practices shall not be subject to the provisions of this subsection. The ability of~~
18 ~~an individual, organization, or corporation to sell fireworks shall not be affected~~
19 ~~by the issuance of a burn ban. The county burn ban may prohibit the explosion~~
20 ~~or ignition of any missile or skyrocket as the terms "missile" and "skyrocket" are~~
21 ~~defined by the 2012 edition of the American Fireworks Standards Laboratory, but~~
22 ~~shall not ban the explosion or ignition of any other consumer fireworks as the~~
23 ~~term "consumer fireworks" is defined under section 320.106.~~
24 ~~4. The regulations so adopted shall be codified, printed and made~~
25 ~~available for public use and adequate signs concerning smoking, traffic and~~
26 ~~parking regulations shall be posted.]~~

49.266. 1. The county commission in all **noncharter** counties ~~[of the first, second or~~
2 ~~fourth classification]~~ may by order or ordinance promulgate reasonable regulations concerning
3 the use of county property, the hours, conditions, methods and manner of such use and the
4 regulation of pedestrian and vehicular traffic and parking thereon.
5 2. Violation of any regulation so adopted under subsection 1 of this section is an
6 infraction.
7 3. Upon a determination by the state fire marshal that a burn ban order is appropriate for
8 a county because:
9 (1) An actual or impending occurrence of a natural disaster of major proportions within
10 the county jeopardizes the safety and welfare of the inhabitants of such county; and
11 (2) The U.S. Drought Monitor has designated the county as an area of severe, extreme,
12 or exceptional drought, the county commission may adopt an order or ordinance issuing a burn
13 ban, which may carry a penalty of up to a class A misdemeanor. State agencies responsible for
14 fire management or suppression activities and persons conducting agricultural burning using best
15 management practices shall not be subject to the provisions of this subsection. The ability of an
16 individual, organization, or corporation to sell fireworks shall not be affected by the issuance of
17 a burn ban. The county burn ban may prohibit the explosion or ignition of any missile or
18 skyrocket as the terms "missile" and "skyrocket" are defined by the 2012 edition of the American

19 Fireworks Standards Laboratory, but shall not ban the explosion or ignition of any other
20 consumer fireworks as the term "consumer fireworks" is defined under section 320.106.

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

50.815. 1. On or before the first Monday in March of each year, the county commission
2 of each county of the first ~~[class not having a charter form of government]~~, **second, third, or**
3 **fourth classification** shall, with the assistance of the county clerk **or other officer responsible**
4 **for the preparation of the financial statement**, prepare and publish in some newspaper of
5 general circulation published in the county, **as provided under section 493.050**, a financial
6 statement of the county for the year ending the preceding December thirty-first.

7 2. The financial statement shall show at least the following:

8 (1) A summary of the receipts of each fund of the county for the year;

9 (2) A summary of the disbursements and transfers of each fund of the county for the
10 year;

11 (3) A statement of the cash balance at the beginning and at the end of the year for each
12 fund of the county;

13 (4) A summary of delinquent taxes and other due bills for each fund of the county;

14 (5) A summary of warrants of each fund of the county outstanding at the end of the year;

15 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the
16 year for each fund of the county; ~~and]~~

17 (7) A statement of the tax levies of each fund of the county for the year; **and**

18 **(8) The name, office, and current gross annual salary of each elected or appointed**
19 **county official whose salary is set by the county salary commission.**

20 3. The financial statement need not show specific disbursements, warrants issued, or the
21 names of specific payees **except to comply with subdivision (8) of subsection 2 of this section**,
22 but every individual warrant, voucher, receipt, court order and all other items, records,
23 documents and other information which are not specifically required to be retained by the officer
24 having initial charge thereof ~~[and which would be required to be included in or to construct a~~
25 ~~financial statement in the form prescribed for other counties by section 50.800]~~ shall be filed on
26 or before the date of publication of the financial statement prescribed by subsection 1 **of this**
27 **section** in the office of the county clerk~~[-and]~~. The county clerk **or other officer responsible**
28 **for the preparation of the financial statement** shall preserve the same, **shall provide an**
29 **electronic copy of the data used to create the financial statement without charge to any**
30 **newspaper requesting a copy of such data**, and shall cause the same to be available for
31 inspection during normal business hours on the request of any person, for a period of five years
32 following the date of filing in his **or her** office, after which five-year period these records may

33 be disposed of according to law unless they are the subject of a legal suit pending at the
34 expiration of that period.

35 4. At the end of the financial statement, each commissioner of the county commission
36 and the county clerk shall sign and append the following certificate:

37 We, _____, _____, and _____, duly elected commissioners of the county
38 commission of _____ County, Missouri, and I, _____, county clerk of that
39 county, certify that the above and foregoing is a complete and correct
40 statement of every item of information required in section 50.815 for the
41 year ending December 31, ~~19~~ 20 _____, and we have checked every
42 receipt from every source and every disbursement of every kind and to
43 whom and for what each disbursement was made, and each receipt and
44 disbursement is accurately included in the above and foregoing totals. (If
45 for any reason complete and accurate information is not given the
46 following shall be added to the certificate.) Exceptions: the above report
47 is incomplete because proper information was not available in the
48 following records _____ which are in the keeping of the following officer
49 or officers _____.

50 Date _____

51 _____

52 _____

53 _____

54 Commissioners, County Commission

55 _____

56 County Clerk

57

58 5. Any person falsely certifying to any fact covered by the certificate is liable on his **or**
59 **her** bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine
60 of not less than two hundred dollars or more than one thousand dollars, or by confinement in the
61 county jail for a period of not less than thirty days nor more than six months, or by both such fine
62 and confinement. Any person charged with preparing the financial report who willfully or
63 knowingly makes a false report of any record is, in addition to the penalties otherwise provided
64 for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to
65 imprisonment by the division of corrections for a term of not less than two years nor more than
66 five years.

67 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first~~
68 ~~class not having a charter form of government, except as provided in subsection 3 of this~~
69 ~~section.]~~

50.820. 1. The statement required by section 50.815 shall be set in the standard column
2 width measure which will take the least space and the publisher shall file two proofs of
3 publication with the county commission and the commission shall forward one proof to the state
4 auditor and shall file the other in the office of the commission. **As required under section**
5 **493.025, a newspaper publishing the statement shall charge and receive no more than its**
6 **regular local classified advertising rate, which shall be the rate on the newspaper's rate**
7 **schedule that was offered to the public thirty days before the publication of the statement.**
8 The county commission shall ~~not~~ pay the publisher ~~until~~ **upon the filing of** proof of
9 publication ~~is filed~~ with the commission ~~and~~. **After verification,** the state auditor ~~notifies~~
10 **shall notify** the commission that proof of publication has been received and that it complies with
11 the requirements of this section.

12 2. The statement shall be spread on the record of the commission and for this purpose
13 the publisher shall be required to furnish the commission with at least two copies of the
14 statement which may be ~~pasted on~~ **placed in** the record.

15 3. The state auditor shall notify the county treasurer immediately of the receipt of the
16 proof of publication of the statement. After the first day of April of each year the county
17 treasurer shall not pay or enter for protest any warrant for the pay of any of the county
18 commission until notice is received from the state auditor that the required proof of publication
19 has been filed. ~~[Any county treasurer paying or entering for protest any warrant for any~~
20 ~~commissioner of the county commission prior to the receipt of such notice from the state auditor~~
21 ~~shall be liable therefor on his official bond.]~~

22 4. The state auditor shall prepare sample forms for financial statements required by
23 section 50.815 and shall ~~mail~~ **provide** the same to the county clerk of each county of the first
24 ~~[class not having a charter form of government], second, third, or fourth classification~~ in this
25 state, but failure of the auditor to supply such forms shall not in any way excuse any person from
26 the performance of any duty imposed by this section or by section 50.815. If any county officer
27 fails, neglects, or refuses to comply with the provisions of this section or section 50.815 ~~he~~, the
28 **county officer** shall, in addition to other penalties provided by law, be liable on his **or her**
29 official bond for dereliction of duty.

64.805. The county planning commission shall consist of the county highway engineer,
2 and one resident of the county appointed by the county commission, from the unincorporated part
3 of each township in the county, except that no such person shall be appointed from a township
4 in which there is no unincorporated area. The township representatives are hereinafter referred

5 to as appointed members. The term of each appointed member shall be four years or until a
6 successor takes office, except that the terms shall be overlapping and that the respective terms
7 of the members first appointed may be less than four years. The term of the county highway
8 engineer shall be only for the duration of the engineer's tenure of official position. All members
9 of the county planning commission shall serve as such without compensation, except that an
10 attendance fee as reimbursement for expenses may be paid to the appointed members of the
11 county planning commission in an amount, as set by the county commission, not to exceed
12 ~~[twenty-five]~~ **seventy-five** dollars per meeting. The planning commission shall elect its
13 chairman, who shall serve for one year.

64.870. 1. **(1)** Any county commission which appointed a county zoning commission
2 and which has adopted a zoning plan, as provided in sections 64.800 to 64.905, shall appoint a
3 county board of zoning adjustment.

4 **(2)** The board shall consist of five residents of the county, but not more than two shall
5 be residents of the incorporated area of the county and not more than one may be a member of
6 the county zoning commission. The membership of the first board appointed shall serve
7 respectively: one for one year, one for two years, one for three years, **and** two for four years.
8 Thereafter members shall be appointed for terms of four years each. Members shall be
9 removable for cause by the county commission upon written charges and after public hearings.
10 Vacancies shall be filled by the county commission for the unexpired term of any member whose
11 term becomes vacant. The board of zoning adjustment shall elect its own chairman and shall
12 adopt rules of procedure consistent with the provisions of the zoning regulations and the
13 provisions of sections 64.845 to 64.880. The chairman, or in his absence the acting chairman,
14 may administer oaths and compel the attendance of witnesses.

15 **(3) All members of the county board of zoning adjustment shall serve as such**
16 **without compensation, except that an attendance fee as reimbursement for expenses may**
17 **be paid to the appointed members of the county planning commission in an amount set by**
18 **the county commission, not to exceed seventy-five dollars per meeting. For any member**
19 **of the county planning commission who is also a member of the board of zoning**
20 **adjustment, only one attendance fee shall be paid if the board and commission meet on the**
21 **same day.**

22 **(4)** All meetings of the board of zoning adjustment shall be open to the public, and
23 minutes shall be kept of all proceedings and official actions, which minutes shall be filed in the
24 office of the board and shall be a public record.

25 **(5)** Appeals to the board of zoning adjustment may be taken by any owner, lessee or
26 tenant of land, or by a public officer, department, board or bureau, affected by any decision of
27 the administrative officer in administering a county zoning ordinance. The appeals shall be taken

28 within a period of not more than three months, and in the manner provided by the rules of the
29 board. An appeal shall stay all proceedings in furtherance of the action appealed from, unless
30 the officer from whom the appeal is taken shall certify to the board that by reason of facts stated
31 in the certificate a stay would, in his opinion, cause imminent peril to life or property. The board
32 of adjustment shall have the following powers and it shall be its duty:

33 ~~[(1)]~~ (a) To hear and decide appeals where it is alleged there is error of law in any order,
34 requirement, decision or determination made by an administrative official in the enforcement of
35 the county zoning regulations;

36 ~~[(2)]~~ (b) To hear and decide all matters referred to it or which it is required to determine
37 under the zoning regulations adopted by the county commission as herein provided;

38 ~~[(3)]~~ (c) Where, by reason of exceptional narrowness, shallowness, shape or topography,
39 or other extraordinary or exceptional situation or condition of a specific piece of property, the
40 strict application of any regulation adopted under sections 64.845 to 64.880 would result in
41 peculiar and exceptional difficulties to or exceptional and demonstrable undue hardship upon
42 the owner of the property as an unreasonable deprivation of use as distinguished from the mere
43 grant of a privilege, to authorize, upon an appeal relating to the property, a variance from the
44 strict application so as to relieve the demonstrable difficulties or hardships, provided the relief
45 can be granted without substantial detriment to the public good and without substantially
46 impairing the intent, purpose, and integrity of the zone plan as embodied in the zoning
47 regulations and map.

48 2. In exercising the above powers, the board may reverse or affirm wholly or partly, or
49 may modify the order, requirement, decision or determination appealed from and may take such
50 order, requirement, decision or determination as ought to be made, and to that end shall have all
51 the powers of the officer from whom the appeal is taken. Any owners, lessees or tenants of
52 buildings, structures or land jointly or severally aggrieved by any decision of the board of
53 adjustment or of the county commission, respectively, under the provisions of sections 64.845
54 to 64.880, or board, commission or other public official, may present to the circuit court of the
55 county in which the property affected is located, a petition, duly verified, stating that the decision
56 is illegal in whole or in part, specifying the grounds of the illegality and asking for relief
57 therefrom. Upon the presentation of the petition the court shall allow a writ of certiorari directed
58 to the board of adjustment or the county commission, respectively, of the action taken and data
59 and records acted upon, and may appoint a referee to take additional evidence in the case. The
60 court may reverse or affirm or may modify the decision brought up for review. After entry of
61 judgment in the circuit court in the action in review, any party to the cause may prosecute an
62 appeal to the appellate court having jurisdiction in the same manner now or hereafter provided
63 by law for appeals from other judgments of the circuit court in civil cases.

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

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

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

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

(3) It contains the following information:

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

(b) The name of the proposed district;

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

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

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

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

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

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

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

35 (j) The proposed length of time for the existence of the district, **which shall not exceed**
 36 **twenty-seven years from the adoption of the ordinance establishing the district unless the**
 37 **municipality extends the length of time under section 67.1481;**

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

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

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

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

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

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

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

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

51 Name of owner: _____

52 Owner's telephone number and mailing address: _____

53 If signer is different from owner:

54 Name of signer: _____

55 State basis of legal authority to sign: _____

56 Signer's telephone number and mailing address: _____

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

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

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

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

64 _____

65 Signature of person Date _____

66 signing for owner

67 STATE OF MISSOURI)

68) ss.

69 COUNTY OF _____)

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

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

74 _____

75 Notary Public

76 My Commission Expires: _____ ; and

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

83 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to
84 exceed ninety days after receipt of the petition, review and determine whether the petition
85 substantially complies with the requirements of subsection 2 of this section. In the event the
86 municipal clerk receives a petition which does not meet the requirements of subsection 2 of this
87 section, the municipal clerk shall, within a reasonable time, return the petition to the submitting
88 party by hand delivery, first class mail, postage prepaid or other efficient means of return and
89 shall specify which requirements have not been met.

90 4. After the close of the public hearing required pursuant to subsection 1 of this section,
91 the governing body of the municipality may adopt an ordinance approving the petition and
92 establishing a district as set forth in the petition and may determine, if requested in the petition,
93 whether the district, or any legally described portion thereof, constitutes a blighted area. If the
94 petition was filed by the governing body of a municipality pursuant to subdivision (5) of
95 subsection 2 of this section, after the close of the public hearing required pursuant to subsection
96 1 of this section, the petition may be approved by the governing body and an election shall be
97 called pursuant to section 67.1422.

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

102 (1) At any time prior to the close of the public hearing required pursuant to subsection
103 1 of this section; provided that, notice of the contents of the amended petition is given at the
104 public hearing;

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

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

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

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

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

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

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

~~————(2)]~~ (b) Be either:

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

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

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

(3) **If there are no registered voters in the district, at least one director shall, during his or her entire term, be a person who:**

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

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

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

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

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

27 3. If the district is a political subdivision, the board shall be elected or appointed, as
28 provided in the petition. **However, if the board is to be elected, the petition shall require at**
29 **least one member of the board be appointed by the governing body of the municipality in**
30 **the same manner as provided in this section for board appointments. The appointed board**
31 **member shall serve a four-year term.**

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

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

36 (2) The election shall be conducted in the same manner as provided for in section
37 67.1551, provided that the published notice of the election shall contain the information required
38 by section 67.1551 for published notices, except that it shall state that the purpose of the election
39 is for the election of directors, in lieu of the information related to taxes;

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

45 (4) The director or directors to be elected shall be elected at large. The person receiving
46 the most votes shall be elected to the position having the longest term; the person receiving the
47 second highest votes shall be elected to the position having the next longest term and so forth.
48 For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for
49 a two-year term, one-half shall serve for a four-year term and if an odd number of directors are
50 elected, the director receiving the least number of votes shall serve for a two-year term, until
51 such director's successor is elected. For any district formed on or after August 28, 2003, for the
52 initial directors, one-half shall serve for a two-year term, and one-half shall serve for the term
53 specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of
54 directors are elected, the director receiving the least number of votes shall serve for a two-year
55 term, until such director's successor is elected;

56 (5) Successor directors shall be elected in the same manner as the initial directors. The
57 date of the election of successor directors shall be specified by the municipal clerk which date

58 shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the
59 expiring director. Each successor director shall serve a term for the length specified prior to the
60 election by the district, which term shall be at least three years and not more than four years, and
61 shall continue until such director's successor is elected.

62

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

65 5. If the petition provides that the board is to be appointed by the municipality, such
66 appointments shall be made by the chief elected officer of the municipality with the consent of
67 the governing body of the municipality. For any district formed prior to August 28, 2003, of the
68 initial appointed directors, one-half of the directors shall be appointed to serve for a two-year
69 term and the remaining one-half shall be appointed to serve for a four-year term until such
70 director's successor is appointed; provided that, if there is an odd number of directors, the last
71 person appointed shall serve a two-year term. For any district formed on or after August 28,
72 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term,
73 and one-half shall be appointed to serve for the term specified by the district for successor
74 directors pursuant to this subsection, and if an odd number of directors are appointed, the last
75 person appointed shall serve for a two-year term; provided that each director shall serve until
76 such director's successor is appointed. Successor directors shall be appointed in the same manner
77 as the initial directors and shall serve for a term of years specified by the district prior to the
78 appointment, which term shall be at least three years and not more than four years.

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

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

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

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

5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to
6 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

7 (2) To sue and be sued;

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

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

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

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

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

19 (8) To levy and collect special assessments and taxes as provided in sections 67.1401
20 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
21 taxation pursuant to subdivision (5) of section 137.100. Those exempt pursuant to subdivision
22 (5) of section 137.100 may voluntarily participate in the provisions of sections 67.1401 to
23 67.1571;

24 (9) If the district is a political subdivision, to levy real property taxes and business
25 license taxes in the county seat of a county of the first classification containing a population of
26 at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such
27 assessments or taxes shall be levied on any property exempt from taxation pursuant to
28 subdivisions (2) and (5) of section 137.100. Those exempt pursuant to subdivisions (2) and (5)
29 of section 137.100 may voluntarily participate in the provisions of sections 67.1401 to 67.1571;

30 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections
31 67.1401 to 67.1571;

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

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

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

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

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

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

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

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

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

49 (a) Pedestrian or shopping malls and plazas;

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

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

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

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

56 (f) Lakes, dams, and waterways;

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

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

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

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

63 (k) Any other useful, necessary, or desired **public improvement specified in the petition**
64 **or any amendment;**

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

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

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

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

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

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

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

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

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

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

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

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

89 (29) To partner with a telecommunications company or broadband service provider in
90 order to construct or improve telecommunications facilities which shall be wholly owned and
91 operated by the telecommunications company or broadband service provider, as the terms
92 "telecommunications company" and "telecommunications facilities" are defined in section
93 386.020 and subject to the provisions of section 392.410, that are in an unserved or underserved
94 area, as defined in section 620.2450. Before any facilities are improved or constructed as a result
95 of this section, the area shall be certified as unserved or underserved by the director of broadband
96 development within the department of economic development;

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

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

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

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

107 3. Each district shall annually reimburse the municipality for the reasonable and actual
108 expenses incurred by the municipality to establish such district and review annual budgets and
109 reports of such district required to be submitted to the municipality; provided that, such annual
110 reimbursement shall not exceed one and one-half percent of the revenues collected by the district
111 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. No contract for construction of any improvement to be owned by the community improvement district shall be entered into by the district unless the contract is submitted to competitive bidding and the contract is awarded to the lowest or 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 such fiscal year. The governing body may review and comment to the board on this proposed budget, but if such comments are given, the governing body of the municipality shall provide such written comments to the board no later than sixty days prior to the first day of the relevant fiscal year; such comments shall not constitute requirements but shall only be recommendations.

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

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

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

 67.1481. 1. Each ordinance establishing a district shall set forth the term for the
2 existence of such district which term may be defined as a minimum, maximum, or definite
3 number of years, **but the term shall not exceed twenty-one years except as provided under**
4 **subsection 6 of this section.**

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

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

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

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

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

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

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

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

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

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

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

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

27 5. Upon expiration or termination of a district, the assets of such district shall **either** be
28 ~~distributed~~ **sold or transferred** in accordance with the plan for dissolution as approved by
29 ordinance. Every effort should be made by the municipality for the assets of the district to be
30 distributed in such a manner so as to benefit the real property which was formerly a part of the
31 district.

32 **6. Prior to the expiration of the term of a district, a municipality may adopt an**
33 **ordinance to extend the term of the existence of a district after holding a public hearing on**
34 **the proposed extension. The extended term may be defined as a minimum, maximum, or**

35 **definite number of years, but the extended term shall not exceed twenty-seven years.**
36 **Notice of the hearing shall be given in the same manner as required under section 67.1431,**
37 **except the notice shall include the time, date, and place of the public hearing; the name of**
38 **the district; a map showing the boundaries of the existing district; and a statement that all**
39 **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
2 district sales and use tax on all retail sales made in such district which are subject to taxation
3 pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or
4 outboard motors and sales to or by public utilities and providers of communications, cable, or
5 video services. Any sales and use tax imposed pursuant to this section may be imposed in
6 increments of one-eighth of one percent, up to a maximum of one percent. Such district sales
7 and use tax may be imposed for any district purpose designated by the district in its ballot of
8 submission to its qualified voters; except that, no resolution adopted pursuant to this section shall
9 become effective unless the board of directors of the district submits to the qualified voters of
10 the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section.
11 If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the
12 sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters
13 are opposed to the sales tax, then the resolution is void.

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

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

20 ☐ YES ☐ NO

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

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

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

30 5. In each district in which a sales and use tax is imposed pursuant to this section, every
31 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when

32 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser
33 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

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

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

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

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

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

54 **11. In each district in which a sales tax is imposed under this section, every retailer**
55 **shall prominently display the rate of the sales tax imposed or increased at the cash register**
56 **area.**

79.235. 1. Notwithstanding any law to the contrary and for any city of the fourth
2 **classification with no more than two thousand inhabitants, if a statute or ordinance**
3 **authorizes the mayor of a city of the fourth classification to appoint a member of a board**
4 **or commission, any requirement that the appointed person be a resident of the city shall**
5 **be deemed satisfied if the person owns real property or a business in the city, regardless**
6 **of whether the position to which the appointment is made is considered an officer of the**
7 **city under section 79.250.**

8 **2. Notwithstanding any law to the contrary and for any city of the fourth**
9 **classification with no more than two thousand inhabitants, if a statute or ordinance**
10 **authorizes a mayor to appoint a member of a board that manages a municipal utility of the**

11 city, any requirement that the appointed person be a resident of the city shall be deemed
12 satisfied if all of the following conditions are met:

- 13 (1) The board has no authority to set utility rates or to issue bonds;
14 (2) The person resides within five miles of the city limits;
15 (3) The person owns real property or a business in the city;
16 (4) The person or the person's business is a customer of a public utility, as
17 described under section 91.450, managed by the board; and
18 (5) The person has no pecuniary interest in, and is not a board member of, any
19 utility company that offers the same type of service as a utility managed by the board.

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

- 2 (1) "Governing body", the board, body, or persons in which the powers of a political
3 subdivision as a body corporate, or otherwise, are vested;
4 (2) "Political subdivision", any agency or unit of this state, except counties and school
5 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause
6 taxes to be levied.
7 2. The governing body of each political subdivision in the state shall cause to be
8 prepared an annual report of the financial transactions of the political subdivision in such
9 summary form as the state auditor shall prescribe by rule, except that the annual report of
10 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less
11 shall only be required to contain the cash balance at the beginning of the reporting period, a
12 summary of cash receipts, a summary of cash disbursements and the cash balance at the end of
13 the reporting period. **A copy of the annual report shall be provided to the municipality in**
14 **which it is located.**
15 3. Within such time following the end of the fiscal year as the state auditor shall
16 prescribe by rule, the governing body of each political subdivision shall cause a copy of the
17 annual financial report to be remitted to the state auditor.
18 4. The state auditor shall immediately on receipt of each financial report acknowledge
19 the receipt of the report.
20 5. In any fiscal year no member of the governing body of any political subdivision of the
21 state shall receive any compensation or payment of expenses after the end of the time within
22 which the financial statement of the political subdivision is required to be filed with the state
23 auditor and until such time as the notice from the state auditor of the filing of the annual financial
24 report for the fiscal year has been received.
25 6. The state auditor shall prepare sample forms for financial reports and shall mail the
26 same to the political subdivisions of the state. Failure of the auditor to supply such forms shall
27 not in any way excuse any person from the performance of any duty imposed by this section.

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

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

32 9. Any political subdivision that fails to timely submit a copy of the annual financial
33 statement to the state auditor shall be subject to a fine of five hundred dollars per day. **However,**
34 **for any municipality with fewer than three thousand five hundred inhabitants, the**
35 **collective total of fines under this subsection shall not exceed ten percent of the total sales**
36 **and use tax revenue of the fiscal year for which the annual financial statement was not**
37 **timely filed.**

38 10. The state auditor shall report any violation of subsection 9 of this section to the
39 department of revenue. Upon notification from the state auditor's office that a political
40 subdivision failed to timely submit a copy of the annual financial statement, the department of
41 revenue shall notify such political subdivision **and the mayor, if the political subdivision is**
42 **a municipality,** by certified mail that the statement has not been received. Such notice shall
43 clearly set forth the following:

44 (1) The name of the political subdivision;

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

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

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

54

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

60 11. The department of revenue may collect the fine authorized under the provisions of
61 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
62 subdivision. The director of revenue shall retain two percent for the cost of such collection. The
63 remaining revenues collected from such violations shall be distributed annually to the schools

64 of the county in the same manner that proceeds for all penalties, forfeitures, and fines collected
65 for any breach of the penal laws of the state are distributed.

66 12. Any ~~[transportation development district organized under sections 238.200 to~~
67 ~~238.275 having]~~ **political subdivision that has** gross revenues of less than five thousand dollars
68 **or that has not levied or collected taxes** in the fiscal year for which the annual financial
69 statement was not timely filed shall not be subject to the fine authorized in this section.

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

76 14. **If a political subdivision has an outstanding balance for fines or penalties at the**
77 **time it files its first annual financial statement after January 1, 2022, the director of**
78 **revenue shall make a one-time downward adjustment to such outstanding balance in an**
79 **amount that reduces the outstanding balance by ninety percent.**

80 15. **The director of revenue shall have the authority to make a one-time downward**
81 **adjustment to any outstanding penalty imposed under this section on a political subdivision**
82 **if the director determines the fine is uncollectable. The director of revenue may prescribe**
83 **rules and regulations necessary to carry out the provisions of this subsection. Any rule or**
84 **portion of a rule, as that term is defined in section 536.010, that is created under the**
85 **authority delegated in this section shall become effective only if it complies with and is**
86 **subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This**
87 **section and chapter 536 are nonseverable, and if any of the powers vested with the general**
88 **assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove**
89 **and annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
90 **authority and any rule proposed or adopted after August 28, 2021, shall be invalid and**
91 **void.**

92 16. **If any resident of a political subdivision believes or knows that the political**
93 **subdivision has failed to file the annual financial report required under subsection 2 of this**
94 **section, the resident may file an affidavit with the director of revenue that attests to the**
95 **alleged failure. The director of revenue shall evaluate the allegation and, if true, notify the**
96 **political subdivision that it has thirty days to comply with subsection 2 of this section. If**
97 **the political subdivision has not complied after thirty days, has an outstanding balance for**
98 **fines or penalties, is not levying or collecting any taxes, and has no outstanding financial**

obligations, the director of revenue shall initiate the process to disincorporate the political subdivision under subsection 18 of this section.

17. If a political subdivision has an outstanding balance for fines or penalties, is not levying or collecting any taxes, and has no outstanding financial obligations, the director of revenue shall initiate the process to disincorporate the political subdivision under subsection 18 of this section.

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

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

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

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

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

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

☐ YES ☐ NO

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

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

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

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

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

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

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

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

162.052. 1. The registered voters of a school district may file a petition with the district's school board asking that an item be placed on a board meeting agenda. If the school board of a school district receives a petition, signed by at least five percent of the registered voters of the school district who voted in the last school board election, calling for an item to be placed on the agenda for the school board, then the school board shall place the requested item on the next meeting's agenda and shall take a vote on the petitioned item within the next three board meetings. The petition shall include each signer's printed or typed name, registered voting address, signature, and the date signed. The school district shall verify the petition requirements with the local election authority of the district.

2. The school board shall follow all relevant board policies in regards to the placement of the item on the agenda, time allowed for discussion, testimony allowed, quorum requirements, the process by which a vote is taken, and the required number of votes for approval.

3. The petition shall contain a concise statement of what the school board is being requested to discuss and vote upon. Such statement shall consist of no more than one hundred words. The item requested by the petition shall be presented to the board in its exact form and shall not be modified by the board.

19 **4. A petition to request an item to be placed on the school board's agenda shall not**
20 **be submitted for the same item more than once every six months.**

21 **5. Items that may be presented to the board by petition shall include, but shall not**
22 **be limited to:**

23 **(1) Implementing, changing, or repealing a board policy;**

24 **(2) Modifying or reversing an action by school administration or requesting that**
25 **certain action be taken by school administration;**

26 **(3) Implementing, changing, or discontinuing the use of any curriculum or course**
27 **of instruction; or**

28 **(4) Modifying the school calendar.**

29 **6. The petition process under this section shall not be used to recall board members,**
30 **change district boundaries, authorize any bonding, impose any additional tax, or for any**
31 **other purpose that would require an issue be placed on the ballot to be voted upon by**
32 **residents at an election. However, a petition may be used under this section to request that**
33 **any of the issues described under this subsection be discussed at an upcoming school board**
34 **meeting and voted upon by the school board for further consideration by the district's**
35 **voters.**

 230.205. 1. The alternative county highway commission provided by sections 230.200
2 to 230.260 shall not become operative in any county unless adopted by a vote of the majority of
3 the voters of the county voting upon the question at an election. All counties of this state which
4 have adopted the alternative county highway commission may abolish it ~~and return to the county~~
5 ~~highway commission provided for by sections 230.010 to 230.110]~~ by submitting the question
6 to a vote of the voters of the county in the manner provided by law **or by a vote of the**
7 **governing body.**

8 2. Any county which does not adopt the alternative county highway commission
9 provided by sections 230.200 to 230.260, or any county in which ~~a majority of the voters of the~~
10 ~~county voting upon the question reject]~~ the alternative county highway commission provided by
11 sections 230.200 to 230.260 **is abolished** shall ~~retain]~~ **adopt either** the county highway
12 commission provided by sections 230.010 to 230.110 **or the provisions of sections 231.010 to**
13 **231.130.**

 316.250. 1. This section shall be known and may be cited as "Ethan's Law".

2 2. Every owner of a for-profit private swimming pool or facility shall maintain adequate
3 insurance coverage in an amount of not less than one million dollars per occurrence for any
4 liability incurred in the event of injury or death of a patron to such swimming pool or facility,
5 including any liability incurred under paragraph ~~[(b)]~~ **(a)** of subdivision (3) of section 537.348.
6 Such owners shall be required to register with the department of public safety and provide proof

7 of such insurance coverage at the time of registration and when requested by any state or local
8 governmental agency responsible for the enforcement of this section.

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

10 (1) "Owner", the owner of the land, including but not limited to a lessee, tenant,
11 mortgagee in possession and the person in charge of the land on which a swimming pool is
12 located;

13 (2) "Swimming pool or facility", any for-profit privately owned tank or body of water
14 with a capacity of less than five hundred patrons which charges a fee per admission and is used
15 and maintained for swimming or bathing purposes which has a maximum depth of greater than
16 twenty-four inches. "Swimming pool or facility" shall include, but not be limited to, a swimming
17 pool on lands in connection with the operation of any type of for-profit privately owned
18 amusement or recreational park. "Swimming pool or facility" does not include a swimming pool
19 or facility owned by a hotel, motel, public or governmental body, agency, or authority, a naturally
20 occurring body of water or stream, or a body of water established by a person or persons and
21 used for watering livestock, irrigation, or storm water management.

22 4. Any owner who violates the provisions of this section shall not be permitted to remain
23 in operation until such owner meets the requirements of this section. Any such owner who
24 allows operation of a swimming pool or facility in violation of this section shall be subject to a
25 civil penalty of two hundred fifty dollars per day for each day of continued violation up to a
26 maximum of ten thousand dollars and may be subject to liability for the costs incurred by the
27 state or a political subdivision for enforcing the provisions of this section. In a separate court
28 action, the attorney general may seek reimbursement on behalf of the state and a political
29 subdivision may seek reimbursement on behalf of the political subdivision for costs incurred as
30 a result of enforcing the provisions of this section. For purposes of this section, "each day of the
31 violation" means each day that the swimming pool is operational and open for business and
32 remains in violation of this section. It shall not include days that the swimming pool is not
33 operational and open for business.

34 5. In addition, any owner who intentionally violates the provisions of this section is
35 guilty of a class A misdemeanor. It shall be the duty of each prosecuting attorney and circuit
36 attorney in their respective jurisdictions to commence any criminal actions under this section,
37 and the attorney general shall have concurrent original jurisdiction to commence such criminal
38 actions throughout the state where such violations have occurred.

39 6. The department of public safety shall implement and, with the assistance of local law
40 enforcement agencies, enforce the provisions of this section.

41 7. An insurance company providing insurance coverage under this section shall notify
42 the department of public safety if any owner of a swimming pool or facility as defined in this

43 section terminates, cancels, or fails to renew such coverage. The department may utilize local
44 law enforcement agencies to enforce the provisions of this section.

537.346. **1.** Except as provided in sections 537.345 to 537.348, and section 537.351, an
2 owner of land owes no duty of care to any person who enters on the land without charge to keep
3 his **or her** land safe for recreational use or to give any general or specific warning with respect
4 to any natural or artificial condition, structure, or personal property thereon.

5 **2. No owner of land shall be liable for injuries of a trespasser occurring on his or**
6 **her residential area or noncovered land, as those terms are defined in section 537.348, if**
7 **such area or land is adjacent to a park as defined in section 253.010 or a trail as defined**
8 **in section 258.100 if such trespasser is accessing or accessed the owner's property from the**
9 **adjacent park or trail.**

537.347. Except as provided in sections 537.345 to 537.348, an owner of land who
2 directly or indirectly invites or permits any person to enter his or her land for recreational use,
3 without charge, whether or not the land is posted, or who directly or indirectly invites or permits
4 any person to enter his or her land for recreational use in compliance with a state-administered
5 recreational access **or wildlife management program**, does not thereby:

6 (1) Extend any assurance that the premises are safe for any purpose;

7 (2) Confer upon such person the status of an invitee, or any other status requiring of the
8 owner a duty of special or reasonable care;

9 (3) Assume responsibility for or incur liability for any injury to such person or property
10 caused by any natural or artificial condition, structure or personal property on the premises; or

11 (4) Assume responsibility for any damage or injury to any other person or property
12 caused by an act or omission of such person.

537.348. Nothing in this act shall be construed to create liability, but it does not limit
2 liability that otherwise would be incurred by those who use the land of others, or by owners of
3 land for:

4 (1) Malicious or grossly negligent failure to guard or warn against a dangerous condition,
5 structure, personal property which the owner knew or should have known to be dangerous, or
6 negligent failure to guard or warn against an ultrahazardous condition which the owner knew or
7 should have known to be dangerous;

8 (2) Injury suffered by a person who has paid a charge for entry to the land; or

9 (3) Injuries occurring on or in:

10 (a) ~~[Any land within the corporate boundaries of any city, municipality, town, or village~~
11 ~~in this state;~~

12 ~~——(b)]~~ Any swimming pool. "Swimming pool" means a pool or tank, especially an
13 artificial pool or tank, intended and adapted for swimming and held out as a swimming pool;

14 ~~[(e)]~~ (b) Any residential area. "Residential area" as used ~~[herein]~~ **in this section** means
15 ~~[a tract of land of one acre or less predominately used for residential purposes, or a tract of land~~
16 ~~of any size used for multifamily residential services]~~ **land used for residential purposes in an**
17 **area in which housing predominates, as opposed to industrial and commercial areas, and**
18 **any land used for farming or agricultural purposes; or**

19 ~~[(d)]~~ (c) Any noncovered land. "Noncovered land" as used herein means any portion of
20 any land, the surface of which portion is actually used primarily for commercial, industrial,
21 mining or manufacturing purposes; provided, however, that use of any portion of any land
22 primarily for agricultural, grazing, forestry, conservation, natural area, owner's recreation or
23 similar or related uses or purposes shall not under any circumstances be deemed to be use of such
24 portion for commercial, industrial, mining or manufacturing purposes.

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

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

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

24 (3) Hiring, firing, disciplining or promoting of particular employees by a public
25 governmental body when personal information about the employee is discussed or recorded.

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

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

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

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

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

44 (8) Welfare cases of identifiable individuals;

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

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

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

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

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

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

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

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

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

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

77 (19) Existing or proposed security systems **or procedures** and structural plans of real
78 property owned or leased by a public governmental body **including, but not limited to,**
79 **evacuation and lockdown procedures for the buildings on such real property,** and
80 information that is voluntarily submitted by a nonpublic entity owning or operating an
81 infrastructure to any public governmental body for use by that body to devise plans for protection
82 of that infrastructure **including, but not limited to, software or surveillance companies that**
83 **secure access to such buildings,** the public disclosure of which would threaten public safety:

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

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

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

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

(21) Records that identify the configuration of components or the operation of a computer, computer system, computer network, or telecommunications network, and would allow unauthorized access to or unlawful disruption of a computer, computer system, computer network, or telecommunications network of a public governmental body. This exception shall not be used to limit or deny access to otherwise public records in a file, document, data file or database containing public records. Records related to the procurement of or expenditures relating to such computer, computer system, computer network, or telecommunications network, including the amount of moneys paid by, or on behalf of, a public governmental body for such computer, computer system, computer network, or telecommunications network shall be open;

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

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

(24) Records relating to foster home or kinship placements of children in foster care under section 210.498.

~~[50.800. 1. On or before the first Monday in March of each year, the county commission of each county of the second, third, or fourth class shall prepare and publish in some newspaper as provided for in section 493.050, if there is one, and if not by notices posted in at least ten places in the county, a detailed financial statement of the county for the year ending December thirty-first, preceding.~~

~~2. The statement shall show the bonded debt of the county, if any, kind of bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking fund and authority for the levy, the total amount of interest and sinking fund that has been collected and interest and sinking fund on hand in cash.~~

~~3. The statement shall also show separately the total amount of the county and township school funds on hand and loaned out, the amount of penalties, fines, levies, utilities, forfeitures, and any other taxes collected and disbursed or expended during the year and turned into the permanent school fund; the name of each person who has a loan from the permanent school fund, whether county or township, the amount of the loan, date loan was made and date of~~

17 maturity, description of the security for the loan, amount, if any, of delinquent
18 interest on each loan.

19 ~~4. The statement shall show the total valuation of the county for purposes~~
20 ~~of taxation, the highest rate of taxation the constitution permits the county~~
21 ~~commission to levy for purposes of county revenue, the rate levied by the county~~
22 ~~commission for the year covered by the statement, division of the rate levied~~
23 ~~among the several funds and total amount of delinquent taxes for all years as of~~
24 ~~December thirty-first.~~

25 ~~5. The statement shall show receipts or revenues into each and every fund~~
26 ~~separately. Each fund shall show the beginning balance of each fund, each~~
27 ~~source of revenue, the total amount received from each source of revenue, the~~
28 ~~total amount available in each fund, the total amount of disbursements or~~
29 ~~expenditures from each fund and the ending balance of each fund as of December~~
30 ~~thirty-first. The total receipts or revenues for the year into all funds shall be~~
31 ~~shown in the recapitulation. In counties with the township form of government,~~
32 ~~each township shall be considered a fund pursuant to this subsection.~~

33 ~~6. Total disbursements or expenditures shall be shown for warrants~~
34 ~~issued in each category contained in the forms developed or approved by the state~~
35 ~~auditor pursuant to section 50.745. Total amount of warrants, person or vendor~~
36 ~~to whom issued and purpose for which issued shall be shown except as herein~~
37 ~~provided. Under a separate heading in each fund the statements shall show what~~
38 ~~warrants are outstanding and unpaid for the lack of funds on that date with~~
39 ~~appropriate balance or overdraft in each fund as the case may be.~~

40 ~~7. Warrants issued to pay for the service of election judges and clerks of~~
41 ~~elections shall be in the following form:~~

42 ~~Names of judges and clerks of elections at \$ _____ per day~~
43 ~~(listing the names run in and not listing each name by lines, and~~
44 ~~at the end of the list of names giving the total of the amount of all~~
45 ~~the warrants issued for such election services).~~

46 ~~8. Warrants issued to pay for the service of jurors shall be in the~~
47 ~~following form:~~

48 ~~Names of jurors at \$ _____ per day (listing the names run in and~~
49 ~~not listing each name by lines, and at the end of the list of names~~
50 ~~giving the total of the amount of all the warrants issued for such~~
51 ~~election service).~~

52 ~~9. Warrants to Internal Revenue Service for Social Security and~~
53 ~~withholding taxes shall be brought into one call.~~

54 ~~10. Warrants to the director of revenue of Missouri for withholding taxes~~
55 ~~shall be brought into one call.~~

56 ~~11. Warrants to the division of employment security shall be brought into~~
57 ~~one call.~~

58 ~~12. Warrants to Missouri local government employees' retirement system~~
59 ~~or other retirement funds for each office shall be brought into one call.~~

60 ~~13. Warrants for utilities such as gas, water, lights and power shall be~~
61 ~~brought into one call except that the total shall be shown for each vendor.~~

62 ~~14. Warrants issued to each telephone company shall be brought into one~~
63 ~~call for each office in the following form:~~

64 ~~(Name of Telephone Company for _____ office and total amount~~
65 ~~of warrants issued):~~

66 ~~15. Warrants issued to the postmaster for postage shall be brought into~~
67 ~~one call for each office in the following form:~~

68 ~~(Postmaster for _____ office and total amount of warrants~~
69 ~~issued):~~

70 ~~16. Disbursements or expenditures by road districts shall show the~~
71 ~~warrants, if warrants have been issued in the same manner as provided for in~~
72 ~~subsection 5 of this section. If money has been disbursed or expended by~~
73 ~~overseers the financial statement shall show the total paid by the overseer to each~~
74 ~~person for the year, and the purpose of each payment. Receipts or revenues into~~
75 ~~the county distributive school fund shall be listed in detail, disbursements or~~
76 ~~expenditures shall be listed and the amount of each disbursement or expenditure.~~
77 ~~If any taxes have been levied by virtue of Section 12(a) of Article X of the~~
78 ~~Constitution of Missouri the financial statement shall contain the following:~~

79 ~~By virtue and authority of the discretionary power conferred upon~~
80 ~~the county commissions of the several counties of this state to~~
81 ~~levy a tax of not to exceed 35 cents on the \$100 assessed~~
82 ~~valuation the county commission of _____ County did for the~~
83 ~~year covered by this report levy a tax rate of _____ cents on the~~
84 ~~\$100 assessed valuation which said tax amounted to \$ _____ and~~
85 ~~was disbursed or expended as follows:~~

86
87 ~~The statement shall show how the money was disbursed or expended and if any~~
88 ~~part of the sum has not been accounted for in detail under some previous~~
89 ~~appropriate heading the portion not previously accounted for shall be shown in~~
90 ~~detail:~~

91 ~~17. At the end of the statement the person designated by the county~~
92 ~~commission to prepare the financial statement herein required shall append the~~
93 ~~following certificate:~~

94 ~~I, _____, the duly authorized agent appointed by the county~~
95 ~~commission of _____ County, state of Missouri, to prepare for~~
96 ~~publication the financial statement as required by section 50.800,~~
97 ~~RSMo, hereby certify that I have diligently checked the records~~
98 ~~of the county and that the above and foregoing is a complete and~~
99 ~~correct statement of every item of information required in section~~
100 ~~50.800, RSMo, for the year ending December 31, _____, and~~
101 ~~especially have I checked every receipt from every source~~
102 ~~whatsoever and every disbursement or expenditure of every kind~~

and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

_____ Date _____

_____ Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.

_____ Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:

_____ Clerk of the county commission and ex-officio officer designated to prepare financial statement required by section 50.800, RSMo.

18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.]

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.

2. The statement shall be spread on the record of the commission and for this purpose the publisher shall be required to furnish the commission with at least two copies of the statement that may be pasted on the record. The publisher shall itemize the cost of publishing said statement by column inch as properly

15 chargeable to the several funds and shall submit such costs for payment to the
16 county commission. The county commission shall pay out of each fund in the
17 proportion that each item bears to the total cost of publishing said statement and
18 shall issue warrants therefor; provided any part not properly chargeable to any
19 specific fund shall be paid from the county general revenue fund.

20 ~~3. The state auditor shall notify the county treasurer immediately of the~~
21 ~~receipt of the proof of publication of the statement. After the first of April of~~
22 ~~each year the county treasurer shall not pay or enter for protest any warrant for~~
23 ~~the pay of any commissioner of any county commission until notice is received~~
24 ~~from the state auditor that the required proof of publication has been filed. Any~~
25 ~~county treasurer paying or entering for protest any warrant for any commissioner~~
26 ~~of the county commission prior to the receipt of such notice from the state auditor~~
27 ~~shall be liable on his official bond therefor.~~

28 ~~4. The state auditor shall prepare sample forms for financial statements~~
29 ~~and shall mail the same to the county clerks of the several counties in this state.~~
30 ~~If the county commission employs any person other than a bonded county officer~~
31 ~~to prepare the financial statement the county commission shall require such~~
32 ~~person to give bond with good and sufficient sureties in the penal sum of one~~
33 ~~thousand dollars for the faithful performance of his duty. If any county officer~~
34 ~~or other person employed to prepare the financial statement herein provided for~~
35 ~~shall fail, neglect, or refuse to, in any manner, comply with the provisions of this~~
36 ~~law he shall, in addition to other penalties herein provided, be liable on his~~
37 ~~official bond for dereliction of duty.]~~

✓