

McGough ①

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives
that the Senate has taken up and passed

SS SCS HCS HB 1606 entitled:

AN ACT

To repeal sections 50.327, 50.800, 50.810, 50.815, 50.820, 55.160, 58.095, 58.200,
140.170, 140.190, 304.022, and 473.742, RSMo, and to enact in lieu thereof ten new
sections relating to county officials, with penalty provisions.

With SA 1, SA 2, SA 1 to SA 3, SA 3 as amended, SA 4, SA 5, SA 6, SA 7, SA 8, SA 9, SA 10,
SA 11, SA 12, SA 13, SA 14, SA 17, SA 18, SA 19, SA 21 & SA 23

In which the concurrence of the House is respectfully requested.

Respectfully,



Adriane D. Crouse

Secretary of the Senate

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CHIEF CLERK

SENATE AMENDMENT NO. 1Offered by QUEL of 23Amend SS/SCS/HCS/House Bill No. 1606, Page 1, Section TITLE, Lines 5-6,

2 by striking "county officials" and inserting in lieu thereof
3 the following: "political subdivisions"; and

4 Further amend said bill, page 11, Section 58.200, line
5 17, by inserting after all of said line the following:

6 "137.115. 1. All other laws to the contrary
7 notwithstanding, the assessor or the assessor's deputies in
8 all counties of this state including the City of St. Louis
9 shall annually make a list of all real and tangible personal
10 property taxable in the assessor's city, county, town or
11 district. Except as otherwise provided in subsection 3 of
12 this section and section 137.078, the assessor shall
13 annually assess all personal property at thirty-three and
14 one-third percent of its true value in money as of January
15 first of each calendar year. Beginning January 1, 2023, in
16 any county with more than four hundred thousand but fewer
17 than five hundred thousand inhabitants, all personal
18 property in such county shall be annually assessed at a
19 percent of its true value in money as of January first of
20 each calendar year as follows:

21 (1) A political subdivision shall annually reduce the
22 percentage of true value in money at which personal property
23 is assessed pursuant to this subsection such that the amount
24 by which the revenue generated by taxes levied on such
25 personal property is substantially equal to one hundred
26 percent of the growth in revenue generated by real property

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27 assessment growth. Annual reductions shall be made pursuant
28 to this subdivision until December 31, 2073. Thereafter,
29 the percentage of true value in money at which personal
30 property is assessed shall be equal to the percentage in
31 effect on December 31, 2073.

32 (2) The provisions of subdivision (1) of this
33 subsection shall not be construed to relieve a political
34 subdivision from adjustments to property tax levies as
35 required by section 137.073.

36 (3) For the purposes of subdivision (1) of this
37 subsection, "real property assessment growth" shall mean the
38 growth in revenue from increases in the total assessed
39 valuation of all real property in a political subdivision
40 over the revenue generated from the assessed valuation of
41 such real property from the previous calendar year. Real
42 property assessment growth shall not include any revenue in
43 excess of the percent increase in the consumer price index,
44 as described in subsection 2 of section 137.073.

45 (4) Notwithstanding the provisions of subdivisions (1)
46 to (4) of this subsection to the contrary, for the purposes
47 of the tax levied pursuant to Article III, Section 38(b) of
48 the Missouri Constitution, all personal property shall be
49 assessed at thirty-three and one-third percent of its true
50 value in money as of January first of each calendar year.

51 2. The assessor shall annually assess all real
52 property, including any new construction and improvements to
53 real property, and possessory interests in real property at
54 the percent of its true value in money set in subsection [5]
55 6 of this section. The true value in money of any
56 possessory interest in real property in subclass (3), where
57 such real property is on or lies within the ultimate airport
58 boundary as shown by a federal airport layout plan, as
59 defined by 14 CFR 151.5, of a commercial airport having a

60 FAR Part 139 certification and owned by a political
61 subdivision, shall be the otherwise applicable true value in
62 money of any such possessory interest in real property, less
63 the total dollar amount of costs paid by a party, other than
64 the political subdivision, towards any new construction or
65 improvements on such real property completed after January
66 1, 2008, and which are included in the above-mentioned
67 possessory interest, regardless of the year in which such
68 costs were incurred or whether such costs were considered in
69 any prior year. The assessor shall annually assess all real
70 property in the following manner: new assessed values shall
71 be determined as of January first of each odd-numbered year
72 and shall be entered in the assessor's books; those same
73 assessed values shall apply in the following even-numbered
74 year, except for new construction and property improvements
75 which shall be valued as though they had been completed as
76 of January first of the preceding odd-numbered year. The
77 assessor may call at the office, place of doing business, or
78 residence of each person required by this chapter to list
79 property, and require the person to make a correct statement
80 of all taxable tangible personal property owned by the
81 person or under his or her care, charge or management,
82 taxable in the county. On or before January first of each
83 even-numbered year, the assessor shall prepare and submit a
84 two-year assessment maintenance plan to the county governing
85 body and the state tax commission for their respective
86 approval or modification. The county governing body shall
87 approve and forward such plan or its alternative to the plan
88 to the state tax commission by February first. If the
89 county governing body fails to forward the plan or its
90 alternative to the plan to the state tax commission by
91 February first, the assessor's plan shall be considered
92 approved by the county governing body. If the state tax

93 commission fails to approve a plan and if the state tax
94 commission and the assessor and the governing body of the
95 county involved are unable to resolve the differences, in
96 order to receive state cost-share funds outlined in section
97 137.750, the county or the assessor shall petition the
98 administrative hearing commission, by May first, to decide
99 all matters in dispute regarding the assessment maintenance
100 plan. Upon agreement of the parties, the matter may be
101 stayed while the parties proceed with mediation or
102 arbitration upon terms agreed to by the parties. The final
103 decision of the administrative hearing commission shall be
104 subject to judicial review in the circuit court of the
105 county involved. In the event a valuation of subclass (1)
106 real property within any county with a charter form of
107 government, or within a city not within a county, is made by
108 a computer, computer-assisted method or a computer program,
109 the burden of proof, supported by clear, convincing and
110 cogent evidence to sustain such valuation, shall be on the
111 assessor at any hearing or appeal. In any such county,
112 unless the assessor proves otherwise, there shall be a
113 presumption that the assessment was made by a computer,
114 computer-assisted method or a computer program. Such
115 evidence shall include, but shall not be limited to, the
116 following:

117 (1) The findings of the assessor based on an appraisal
118 of the property by generally accepted appraisal techniques;
119 and

120 (2) The purchase prices from sales of at least three
121 comparable properties and the address or location thereof.
122 As used in this subdivision, the word "comparable" means
123 that:

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

126 (b) Such properties are not more than one mile from
127 the site of the disputed property, except where no similar
128 properties exist within one mile of the disputed property,
129 the nearest comparable property shall be used. Such
130 property shall be within five hundred square feet in size of
131 the disputed property, and resemble the disputed property in
132 age, floor plan, number of rooms, and other relevant
133 characteristics.

134 [2.] 3. Assessors in each county of this state and the
135 City of St. Louis may send personal property assessment
136 forms through the mail.

137 [3.] 4. The following items of personal property shall
138 each constitute separate subclasses of tangible personal
139 property and shall be assessed and valued for the purposes
140 of taxation at the following percentages of their true value
141 in money:

142 (1) Grain and other agricultural crops in an
143 unmanufactured condition, one-half of one percent;

144 (2) Livestock, twelve percent;

145 (3) Farm machinery, twelve percent;

146 (4) Motor vehicles which are eligible for registration
147 as and are registered as historic motor vehicles pursuant to
148 section 301.131 and aircraft which are at least twenty-five
149 years old and which are used solely for noncommercial
150 purposes and are operated less than two hundred hours per
151 year or aircraft that are home built from a kit, five
152 percent;

153 (5) Poultry, twelve percent; and

154 (6) Tools and equipment used for pollution control and
155 tools and equipment used in retooling for the purpose of
156 introducing new product lines or used for making
157 improvements to existing products by any company which is
158 located in a state enterprise zone and which is identified

159 by any standard industrial classification number cited in
160 subdivision (7) of section 135.200, twenty-five percent.

161 ~~[4.1]~~ 5. The person listing the property shall enter a
162 true and correct statement of the property, in a printed
163 blank prepared for that purpose. The statement, after being
164 filled out, shall be signed and either affirmed or sworn to
165 as provided in section 137.155. The list shall then be
166 delivered to the assessor.

167 ~~[5.1]~~ 6. (1) All subclasses of real property, as such
168 subclasses are established in Section 4(b) of Article X of
169 the Missouri Constitution and defined in section 137.016,
170 shall be assessed at the following percentages of true value:

171 (a) For real property in subclass (1), nineteen
172 percent;

173 (b) For real property in subclass (2), twelve percent;
174 and

175 (c) For real property in subclass (3), thirty-two
176 percent.

177 (2) A taxpayer may apply to the county assessor, or,
178 if not located within a county, then the assessor of such
179 city, for the reclassification of such taxpayer's real
180 property if the use or purpose of such real property is
181 changed after such property is assessed under the provisions
182 of this chapter. If the assessor determines that such
183 property shall be reclassified, he or she shall determine
184 the assessment under this subsection based on the percentage
185 of the tax year that such property was classified in each
186 subclassification.

187 ~~[6.1]~~ 7. Manufactured homes, as defined in section
188 700.010, which are actually used as dwelling units shall be
189 assessed at the same percentage of true value as residential
190 real property for the purpose of taxation. The percentage
191 of assessment of true value for such manufactured homes

192 shall be the same as for residential real property. If the
193 county collector cannot identify or find the manufactured
194 home when attempting to attach the manufactured home for
195 payment of taxes owed by the manufactured home owner, the
196 county collector may request the county commission to have
197 the manufactured home removed from the tax books, and such
198 request shall be granted within thirty days after the
199 request is made; however, the removal from the tax books
200 does not remove the tax lien on the manufactured home if it
201 is later identified or found. For purposes of this section,
202 a manufactured home located in a manufactured home rental
203 park, rental community or on real estate not owned by the
204 manufactured home owner shall be considered personal
205 property. For purposes of this section, a manufactured home
206 located on real estate owned by the manufactured home owner
207 may be considered real property.

208 ~~[7]~~ 8. Each manufactured home assessed shall be
209 considered a parcel for the purpose of reimbursement
210 pursuant to section 137.750, unless the manufactured home is
211 deemed to be real estate as defined in subsection 7 of
212 section 442.015 and assessed as a realty improvement to the
213 existing real estate parcel.

214 ~~[8]~~ 9. Any amount of tax due and owing based on the
215 assessment of a manufactured home shall be included on the
216 personal property tax statement of the manufactured home
217 owner unless the manufactured home is deemed to be real
218 estate as defined in subsection 7 of section 442.015, in
219 which case the amount of tax due and owing on the assessment
220 of the manufactured home as a realty improvement to the
221 existing real estate parcel shall be included on the real
222 property tax statement of the real estate owner.

223 ~~[9]~~ 10. The assessor of each county and each city not
224 within a county shall use the trade-in value published in

225 the October issue of the National Automobile Dealers'
226 Association Official Used Car Guide, or its successor
227 publication, as the recommended guide of information for
228 determining the true value of motor vehicles described in
229 such publication. The assessor shall not use a value that
230 is greater than the average trade-in value in determining
231 the true value of the motor vehicle without performing a
232 physical inspection of the motor vehicle. For vehicles two
233 years old or newer from a vehicle's model year, the assessor
234 may use a value other than average without performing a
235 physical inspection of the motor vehicle. In the absence of
236 a listing for a particular motor vehicle in such
237 publication, the assessor shall use such information or
238 publications which in the assessor's judgment will fairly
239 estimate the true value in money of the motor vehicle.

240 ~~[10.1]~~ 11. Before the assessor may increase the
241 assessed valuation of any parcel of subclass (1) real
242 property by more than fifteen percent since the last
243 assessment, excluding increases due to new construction or
244 improvements, the assessor shall conduct a physical
245 inspection of such property.

246 ~~[11.1]~~ 12. If a physical inspection is required,
247 pursuant to subsection ~~[10]~~ 11 of this section, the assessor
248 shall notify the property owner of that fact in writing and
249 shall provide the owner clear written notice of the owner's
250 rights relating to the physical inspection. If a physical
251 inspection is required, the property owner may request that
252 an interior inspection be performed during the physical
253 inspection. The owner shall have no less than thirty days
254 to notify the assessor of a request for an interior physical
255 inspection.

256 ~~[12.1]~~ 13. A physical inspection, as required by
257 subsection ~~[10]~~ 11 of this section, shall include, but not

258 be limited to, an on-site personal observation and review of
259 all exterior portions of the land and any buildings and
260 improvements to which the inspector has or may reasonably
261 and lawfully gain external access, and shall include an
262 observation and review of the interior of any buildings or
263 improvements on the property upon the timely request of the
264 owner pursuant to subsection ~~[13]~~ 12 of this section. Mere
265 observation of the property via a drive-by inspection or the
266 like shall not be considered sufficient to constitute a
267 physical inspection as required by this section.

268 ~~[13]~~ 14. A county or city collector may accept credit
269 cards as proper form of payment of outstanding property tax
270 or license due. No county or city collector may charge
271 surcharge for payment by credit card which exceeds the fee
272 or surcharge charged by the credit card bank, processor, or
273 issuer for its service. A county or city collector may
274 accept payment by electronic transfers of funds in payment
275 of any tax or license and charge the person making such
276 payment a fee equal to the fee charged the county by the
277 bank, processor, or issuer of such electronic payment.

278 ~~[14]~~ 15. Any county or city not within a county in
279 this state may, by an affirmative vote of the governing body
280 of such county, opt out of the provisions of this section
281 and sections 137.073, 138.060, and 138.100 as enacted by
282 house bill no. 1150 of the ninety-first general assembly,
283 second regular session and section 137.073 as modified by
284 house committee substitute for senate substitute for senate
285 committee substitute for senate bill no. 960, ninety-second
286 general assembly, second regular session, for the next year
287 of the general reassessment, prior to January first of any
288 year. No county or city not within a county shall exercise
289 this opt-out provision after implementing the provisions of
290 this section and sections 137.073, 138.060, and 138.100 as

enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

~~[15.]~~ 16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection ~~[14.]~~ 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax

324 rates. Such separate and differing rates shall not exceed
325 such city's tax rate ceiling.

326 ~~[16]~~ 17. Any portion of real property that is
327 available as reserve for strip, surface, or coal mining for
328 minerals for purposes of excavation for future use or sale
329 to others that has not been bonded and permitted under
330 chapter 444 shall be assessed based upon how the real
331 property is currently being used. Any information provided
332 to a county assessor, state tax commission, state agency, or
333 political subdivision responsible for the administration of
334 tax policies shall, in the performance of its duties, make
335 available all books, records, and information requested,
336 except such books, records, and information as are by law
337 declared confidential in nature, including individually
338 identifiable information regarding a specific taxpayer or
339 taxpayer's mine property. For purposes of this subsection,
340 "mine property" shall mean all real property that is in use
341 or readily available as a reserve for strip, surface, or
342 coal mining for minerals for purposes of excavation for
343 current or future use or sale to others that has been bonded
344 and permitted under chapter 444."; and

345 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 2Offered by LUETKEMEYER of PLATTEAmend SS/SCS/HCS/House Bill No. 1606, Page 1, Section title, Lines 5-6,

2 by striking "county officials" and inserting in lieu thereof
3 the following: "local government"; and

4 Further amend said bill, page 15, section 140.190, line
5 55, by inserting after all of said line the following:

6 "137.115. 1. All other laws to the contrary
7 notwithstanding, the assessor or the assessor's deputies in
8 all counties of this state including the City of St. Louis
9 shall annually make a list of all real and tangible personal
10 property taxable in the assessor's city, county, town or
11 district. Except as otherwise provided in subsection 3 of
12 this section and section 137.078, the assessor shall
13 annually assess all personal property at thirty-three and
14 one-third percent of its true value in money as of January
15 first of each calendar year. The assessor shall annually
16 assess all real property, including any new construction and
17 improvements to real property, and possessory interests in
18 real property at the percent of its true value in money set
19 in subsection 5 of this section. The true value in money of
20 any possessory interest in real property in subclass (3),
21 where such real property is on or lies within the ultimate
22 airport boundary as shown by a federal airport layout plan,
23 as defined by 14 CFR 151.5, of a commercial airport having a
24 FAR Part 139 certification and owned by a political
25 subdivision, shall be the otherwise applicable true value in
26 money of any such possessory interest in real property, less

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27 the total dollar amount of costs paid by a party, other than
28 the political subdivision, towards any new construction or
29 improvements on such real property completed after January
30 1, 2008, and which are included in the above-mentioned
31 possessory interest, regardless of the year in which such
32 costs were incurred or whether such costs were considered in
33 any prior year. The assessor shall annually assess all real
34 property in the following manner: new assessed values shall
35 be determined as of January first of each odd-numbered year
36 and shall be entered in the assessor's books; those same
37 assessed values shall apply in the following even-numbered
38 year, except for new construction and property improvements
39 which shall be valued as though they had been completed as
40 of January first of the preceding odd-numbered year,
41 provided that no real residential property shall be assessed
42 at a value that exceeds the previous assessed value for such
43 property, exclusive of new construction and improvements, by
44 more than the percentage increase in the consumer price
45 index or ten percent, whichever is greater. The assessor
46 may call at the office, place of doing business, or
47 residence of each person required by this chapter to list
48 property, and require the person to make a correct statement
49 of all taxable tangible personal property owned by the
50 person or under his or her care, charge or management,
51 taxable in the county. On or before January first of each
52 even-numbered year, the assessor shall prepare and submit a
53 two-year assessment maintenance plan to the county governing
54 body and the state tax commission for their respective
55 approval or modification. The county governing body shall
56 approve and forward such plan or its alternative to the plan
57 to the state tax commission by February first. If the
58 county governing body fails to forward the plan or its
59 alternative to the plan to the state tax commission by

60 February first, the assessor's plan shall be considered
61 approved by the county governing body. If the state tax
62 commission fails to approve a plan and if the state tax
63 commission and the assessor and the governing body of the
64 county involved are unable to resolve the differences, in
65 order to receive state cost-share funds outlined in section
66 137.750, the county or the assessor shall petition the
67 administrative hearing commission, by May first, to decide
68 all matters in dispute regarding the assessment maintenance
69 plan. Upon agreement of the parties, the matter may be
70 stayed while the parties proceed with mediation or
71 arbitration upon terms agreed to by the parties. The final
72 decision of the administrative hearing commission shall be
73 subject to judicial review in the circuit court of the
74 county involved. In the event a valuation of subclass (1)
75 real property within any county with a charter form of
76 government, or within a city not within a county, is made by
77 a computer, computer-assisted method or a computer program,
78 the burden of proof, supported by clear, convincing and
79 cogent evidence to sustain such valuation, shall be on the
80 assessor at any hearing or appeal. In any such county,
81 unless the assessor proves otherwise, there shall be a
82 presumption that the assessment was made by a computer,
83 computer-assisted method or a computer program. Such
84 evidence shall include, but shall not be limited to, the
85 following:

86 (1) The findings of the assessor based on an appraisal
87 of the property by generally accepted appraisal techniques;
88 and

89 (2) The purchase prices from sales of at least three
90 comparable properties and the address or location thereof.
91 As used in this subdivision, the word "comparable" means
92 that:

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

95 (b) Such properties are not more than one mile from
96 the site of the disputed property, except where no similar
97 properties exist within one mile of the disputed property,
98 the nearest comparable property shall be used. Such
99 property shall be within five hundred square feet in size of
100 the disputed property, and resemble the disputed property in
101 age, floor plan, number of rooms, and other relevant
102 characteristics.

103 2. Assessors in each county of this state and the City
104 of St. Louis may send personal property assessment forms
105 through the mail.

106 3. The following items of personal property shall each
107 constitute separate subclasses of tangible personal property
108 and shall be assessed and valued for the purposes of
109 taxation at the following percentages of their true value in
110 money:

111 (1) Grain and other agricultural crops in an
112 unmanufactured condition, one-half of one percent;

113 (2) Livestock, twelve percent;

114 (3) Farm machinery, twelve percent;

115 (4) Motor vehicles which are eligible for registration
116 as and are registered as historic motor vehicles pursuant to
117 section 301.131 and aircraft which are at least twenty-five
118 years old and which are used solely for noncommercial
119 purposes and are operated less than two hundred hours per
120 year or aircraft that are home built from a kit, five
121 percent;

122 (5) Poultry, twelve percent; and

123 (6) Tools and equipment used for pollution control and
124 tools and equipment used in retooling for the purpose of
125 introducing new product lines or used for making

126 improvements to existing products by any company which is
127 located in a state enterprise zone and which is identified
128 by any standard industrial classification number cited in
129 subdivision (7) of section 135.200, twenty-five percent.

130 4. The person listing the property shall enter a true
131 and correct statement of the property, in a printed blank
132 prepared for that purpose. The statement, after being
133 filled out, shall be signed and either affirmed or sworn to
134 as provided in section 137.155. The list shall then be
135 delivered to the assessor.

136 5. (1) All subclasses of real property, as such
137 subclasses are established in Section 4(b) of Article X of
138 the Missouri Constitution and defined in section 137.016,
139 shall be assessed at the following percentages of true value:

140 (a) For real property in subclass (1), nineteen
141 percent;

142 (b) For real property in subclass (2), twelve percent;
143 and

144 (c) For real property in subclass (3), thirty-two
145 percent.

146 (2) A taxpayer may apply to the county assessor, or,
147 if not located within a county, then the assessor of such
148 city, for the reclassification of such taxpayer's real
149 property if the use or purpose of such real property is
150 changed after such property is assessed under the provisions
151 of this chapter. If the assessor determines that such
152 property shall be reclassified, he or she shall determine
153 the assessment under this subsection based on the percentage
154 of the tax year that such property was classified in each
155 subclassification.

156 6. Manufactured homes, as defined in section 700.010,
157 which are actually used as dwelling units shall be assessed
158 at the same percentage of true value as residential real

property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

192 9. The assessor of each county and each city not
193 within a county shall use the trade-in value published in
194 the October issue of the National Automobile Dealers'
195 Association Official Used Car Guide, or its successor
196 publication, as the recommended guide of information for
197 determining the true value of motor vehicles described in
198 such publication. The assessor shall not use a value that
199 is greater than the average trade-in value in determining
200 the true value of the motor vehicle without performing a
201 physical inspection of the motor vehicle. For vehicles two
202 years old or newer from a vehicle's model year, the assessor
203 may use a value other than average without performing a
204 physical inspection of the motor vehicle. In the absence of
205 a listing for a particular motor vehicle in such
206 publication, the assessor shall use such information or
207 publications which in the assessor's judgment will fairly
208 estimate the true value in money of the motor vehicle.

209 10. Before the assessor may increase the assessed
210 valuation of any parcel of subclass (1) real property by
211 more than fifteen percent since the last assessment,
212 excluding increases due to new construction or improvements,
213 the assessor shall conduct a physical inspection of such
214 property.

215 11. If a physical inspection is required, pursuant to
216 subsection 10 of this section, the assessor shall notify the
217 property owner of that fact in writing and shall provide the
218 owner clear written notice of the owner's rights relating to
219 the physical inspection. If a physical inspection is
220 required, the property owner may request that an interior
221 inspection be performed during the physical inspection. The
222 owner shall have no less than thirty days to notify the
223 assessor of a request for an interior physical inspection.

224 12. A physical inspection, as required by subsection
225 10 of this section, shall include, but not be limited to, an
226 on-site personal observation and review of all exterior
227 portions of the land and any buildings and improvements to
228 which the inspector has or may reasonably and lawfully gain
229 external access, and shall include an observation and review
230 of the interior of any buildings or improvements on the
231 property upon the timely request of the owner pursuant to
232 subsection 11 of this section. Mere observation of the
233 property via a drive-by inspection or the like shall not be
234 considered sufficient to constitute a physical inspection as
235 required by this section.

236 13. A county or city collector may accept credit cards
237 as proper form of payment of outstanding property tax or
238 license due. No county or city collector may charge
239 surcharge for payment by credit card which exceeds the fee
240 or surcharge charged by the credit card bank, processor, or
241 issuer for its service. A county or city collector may
242 accept payment by electronic transfers of funds in payment
243 of any tax or license and charge the person making such
244 payment a fee equal to the fee charged the county by the
245 bank, processor, or issuer of such electronic payment.

246 14. Any county or city not within a county in this
247 state may, by an affirmative vote of the governing body of
248 such county, opt out of the provisions of this section and
249 sections 137.073, 138.060, and 138.100 as enacted by house
250 bill no. 1150 of the ninety-first general assembly, second
251 regular session and section 137.073 as modified by house
252 committee substitute for senate substitute for senate
253 committee substitute for senate bill no. 960, ninety-second
254 general assembly, second regular session, for the next year
255 of the general reassessment, prior to January first of any
256 year. No county or city not within a county shall exercise

this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

15. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 14 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own

290 property taxes or satisfies the entire cost of the billing
291 and collection of such separate and differing tax rates.
292 Such separate and differing rates shall not exceed such
293 city's tax rate ceiling.

294 16. Any portion of real property that is available as
295 reserve for strip, surface, or coal mining for minerals for
296 purposes of excavation for future use or sale to others that
297 has not been bonded and permitted under chapter 444 shall be
298 assessed based upon how the real property is currently being
299 used. Any information provided to a county assessor, state
300 tax commission, state agency, or political subdivision
301 responsible for the administration of tax policies shall, in
302 the performance of its duties, make available all books,
303 records, and information requested, except such books,
304 records, and information as are by law declared confidential
305 in nature, including individually identifiable information
306 regarding a specific taxpayer or taxpayer's mine property.
307 For purposes of this subsection, "mine property" shall mean
308 all real property that is in use or readily available as a
309 reserve for strip, surface, or coal mining for minerals for
310 purposes of excavation for current or future use or sale to
311 others that has been bonded and permitted under chapter
312 444."; and

313 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 1

TO

SENATE AMENDMENT NO. 3Offered by ONDER of 2^{#3}
Amend SA to SS/SCS/HCS/House Bill No. 1606, Page 1, Section _____, Lines 3-5,

2 by striking all of said lines and inserting in lieu thereof
3 the following:

4 "115.062. No election authority shall take or accept
5 funding, grants, or gifts of any kind from any source other
6 than from the governing body of a political subdivision, the
7 state of Missouri, or the federal government."; and".

Offered 4/27/22
Adopted "

SENATE AMENDMENT NO. 3Offered by ONDER of 2Amend SS/SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

- 2 by inserting after all of said line the following:
3 "115.062. No election authority shall take or accept
4 funding from any source other than from the governing body
5 of a political subdivision or the federal government."; and
6 Further amend the title and enacting clause accordingly.

Offered 4/27/22
Adopted aa 4/27/22

SENATE AMENDMENT NO. 4

Offered by Hegeman of Andrew

SS
Amend SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:

3 "105.145. 1. The following definitions shall be
4 applied to the terms used in this section:

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

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

12 2. The governing body of each political subdivision in
13 the state shall cause to be prepared an annual report of the
14 financial transactions of the political subdivision in such
15 summary form as the state auditor shall prescribe by rule,
16 except that the annual report of political subdivisions
17 whose cash receipts for the reporting period are ten
18 thousand dollars or less shall only be required to contain
19 the cash balance at the beginning of the reporting period, a
20 summary of cash receipts, a summary of cash disbursements
21 and the cash balance at the end of the reporting period.

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

Offered 4/27/22
Adopted "

27 4. The state auditor shall immediately on receipt of
28 each financial report acknowledge the receipt of the report.

29 5. In any fiscal year no member of the governing body
30 of any political subdivision of the state shall receive any
31 compensation or payment of expenses after the end of the
32 time within which the financial statement of the political
33 subdivision is required to be filed with the state auditor
34 and until such time as the notice from the state auditor of
35 the filing of the annual financial report for the fiscal
36 year has been received.

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

42 7. All reports or financial statements hereinabove
43 mentioned shall be considered to be public records.

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

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

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

59 (1) The name of the political subdivision;

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

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

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

72 In the event a copy of the annual financial statement
73 is received within such thirty-day period, no fine shall
74 accrue or be imposed. The state auditor shall report
75 receipt of the financial statement to the department of
76 revenue within ten business days. Failure of the political
77 subdivision to submit the required annual financial
78 statement within such thirty-day period shall cause the fine
79 to be collected as provided under subsection 11 of this
80 section.

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

91 12. Any ~~transportation development district organized~~
92 ~~under sections 238.200 to 238.275 having~~ political

93 subdivision that has gross revenues of less than five
94 thousand dollars or that has not levied or collected sales
95 or use taxes in the fiscal year for which the annual
96 financial statement was not timely filed shall not be
97 subject to the fine authorized in this section.

98 13. If a failure to timely submit the annual financial
99 statement is the result of fraud or other illegal conduct by
100 an employee or officer of the political subdivision, the
101 political subdivision shall not be subject to a fine
102 authorized under this section if the statement is filed
103 within thirty days of the discovery of the fraud or illegal
104 conduct. If a fine is assessed and paid prior to the filing
105 of the statement, the department of revenue shall refund the
106 fine upon notification from the political subdivision.

107 14. If a political subdivision has an outstanding
108 balance for fines or penalties at the time it files its
109 first annual financial statement after January 1, 2023, the
110 director of revenue shall make a one-time downward
111 adjustment to such outstanding balance in an amount that
112 reduces the outstanding balance by no less than ninety
113 percent.

114 15. The director of revenue shall have the authority
115 to make a one-time downward adjustment to any outstanding
116 penalty imposed under this section on a political
117 subdivision if the director determines the fine is
118 uncollectable. The director of revenue may prescribe rules
119 and regulations necessary to carry out the provisions of
120 this subsection. Any rule or portion of a rule, as that
121 term is defined in section 536.010, that is created under
122 the authority delegated in this section shall become
123 effective only if it complies with and is subject to all of
124 the provisions of chapter 536 and, if applicable, section
125 536.028. This section and chapter 536 are nonseverable, and

126 if any of the powers vested with the general assembly
127 pursuant to chapter 536 to review, to delay the effective
128 date, or to disapprove and annul a rule are subsequently
129 held unconstitutional, then the grant of rulemaking
130 authority and any rule proposed or adopted after August 28,
131 2022, shall be invalid and void."; and

132 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 5

Offered by

ROBERTS

of

S

Amend SS/SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:

3 "137.103. 1. For the purposes of this section, the
4 following terms shall mean:

5 (1) "Eligible credit amount", the difference between
6 an eligible taxpayer's real property tax liability on such
7 taxpayer's homestead for a given tax year, minus the real
8 property tax liability on such homestead in the year that
9 the eligible taxpayer turned sixty-five years of age;

10 (2) "Eligible taxpayer", a Missouri resident who:

11 (a) Is at least sixty-five years of age;

12 (b) Is an owner of record of a homestead or has a
13 legal or equitable interest in such property as evidenced by
14 a written instrument; and

15 (c) Is liable for the payment of real property taxes
16 on such homestead;

17 (3) "Homestead", real property actually occupied by an
18 eligible taxpayer as a primary residence.

19 2. Pursuant to article X, section 6(a) of the Missouri
20 Constitution, any taxing jurisdiction authorized to impose a
21 property tax may grant a property tax credit to eligible
22 taxpayers residing in such taxing jurisdiction, provided
23 that such taxing jurisdiction authorizes such credit.

24 3. In addition to the requirements to receive an
25 exemption pursuant to this section, a taxing jurisdiction

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Adapted "

26 may also require that a taxpayer meet certain income
27 requirements.

28 4. A taxing jurisdiction granting an exemption
29 pursuant to this section shall apply such exemption when
30 calculating the eligible taxpayer's property tax liability
31 for the tax year. The amount of the credit shall be noted
32 on the statement of tax due sent to the eligible taxpayer by
33 the county collector."; and

34 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 6

Offered by Rizzo of 11th

Amend SS/SCS/HCS/House Bill No. 1606, Page 16, Section 304.022, Line 34,

2 by inserting after "county" the following: "or municipal".

Offered 4/27/22
Adopted "

SENATE AMENDMENT NO. 7Offered by Brattin of CassAmend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 55,

2 by inserting after all of said line the following:

3 "182.020. 1. If, from returns of the submission of
4 the question, the majority of all the votes cast are in
5 favor of establishing a county library district and for the
6 tax for a free county library, the county governing body
7 shall enter of record a brief recital of the returns and
8 that there has been established "_____ county library
9 district", and thereafter such "_____ county library
10 district", shall be considered established; and the tax
11 specified in the notice, subject to the provisions of this
12 section, shall be levied and collected, from year to year.

13 2. At least once in every month the county collector
14 in each county of the first and second classes, including
15 such counties having a charter form of government, shall pay
16 over to the treasurer of the county library district all
17 moneys received and collected by him to which the district
18 is entitled and take duplicate receipts from the treasurer,
19 one of which he shall file with the secretary of the county
20 library district and the other he shall file in his
21 settlement with the county governing body. The county
22 collector in the counties of the third and fourth classes
23 shall pay over to the county treasurer at least once in
24 every month all moneys received and collected by him which
25 are due the county library district and shall take duplicate
26 receipts therefor, one of which he shall file in his

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27 settlement with the county governing body. The county
28 treasurer in such counties shall pay over to the treasurer
29 of the county library district, at least once in every
30 month, all moneys so received by him to which the district
31 is entitled. Upon payment he shall take duplicate receipts
32 from the treasurer of the county library district, one of
33 which he shall file with the secretary of the county library
34 district, and the other he shall file in his settlement with
35 the county governing body.

36 3. The tax may be reconsidered whenever the voters of
37 any county library district shall so determine by a majority
38 vote on such questions after petition, order, and notice of
39 the election and of the purpose thereof, first having been
40 made, filed, and given, as in the case of establishing such
41 county library district. At least five years must elapse
42 after the county library district has been established and a
43 tax therefor has been levied before a question to reconsider
44 the tax may be submitted under this subsection.

45 4. Whenever the county library board of trustees finds
46 it appropriate, it may order an election on the question of
47 increasing the tax established pursuant to subsection 2 of
48 section 182.010 or increased pursuant to subsection 5 of
49 section 182.010. The county commission in any county with
50 more than one hundred thousand but fewer than one hundred
51 twenty thousand inhabitants and with a county seat with more
52 than nine thousand but fewer than eleven thousand
53 inhabitants may overrule and reject a county library board
54 of trustees' decision to order an election on the question
55 of increasing taxes. Notice of the election shall be
56 published in the same manner as is notice of an election to
57 establish a county library district under section 182.010.
58 The notice and order shall each recite the amount of the

59 proposed increase. The question shall be submitted in
60 substantially the following form:

61 Shall the _____ per hundred dollars assessed valuation
62 tax for the county library be increased to _____ per
63 hundred dollars assessed valuation?

64 If a majority of votes cast on the question are in favor of
65 the increase, then the increased tax shall be levied and
66 collected in the same manner as the tax was at its previous
67 lower rate.

68 5. As used in sections 182.010 to 182.120, the words
69 "county commission" or "county governing body" shall be
70 construed to mean the proper commission or official in any
71 county operating under a special charter.

72 182.050. For the purpose of carrying into effect
73 sections 182.010 to 182.120, in case a county library
74 district is established and a free county library authorized
75 as provided in section 182.010, within sixty days after the
76 establishment of the county library district, there shall be
77 created a county library board of trustees, of five members,
78 who shall be residents of the library district, none of whom
79 shall be elected county officials. The members shall be
80 appointed by the county commission for terms of four years
81 each, except that as to the members of the first board, two
82 shall be appointed for one year, and one each shall be
83 appointed for two years, three years, and four years,
84 respectively, from the first day of July following their
85 appointment; and annually thereafter before the first day of
86 July the county commission shall appoint successors.
87 Vacancies in the board occasioned by removals, resignations
88 or otherwise shall be reported to the county commission and
89 shall be filled in like manner as original appointments;
90 except that if the vacancy is in an unexpired term, the
91 appointment shall be made for only the unexpired portion of

92 that term. No member of the board shall receive
93 compensation as such. No person shall be employed by the
94 board of library trustees or by the librarian who is related
95 within the third degree by blood or by marriage to any
96 trustee of the board. The county commission in any county
97 with more than one hundred thousand but fewer than one
98 hundred twenty thousand inhabitants and with a county seat
99 with more than nine thousand but fewer than eleven thousand
100 inhabitants may remove any member for conduct prejudicial to
101 the good order and effective operation of the library, or
102 for other good cause, stated in writing and after a public
103 hearing."; and
104 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 8Offered by Keenig of 15thAmend SS/SCS/HCS/House Bill No. 1606, Page 1, Section TITLE, Lines 5-6,

2 by striking "county officials" and inserting in lieu thereof
3 the following: "political subdivisions"; and

4 Further amend said bill, page 11, Section 58.200, line
5 17, by inserting after all of said line the following:

6 "67.457. 1. To establish a neighborhood improvement
7 district, the governing body of any city or county shall
8 comply with either of the procedures described in subsection
9 2 or 3 of this section.

10 2. The governing body of any city or county proposing
11 to create a neighborhood improvement district may by
12 resolution submit the question of creating such district to
13 all qualified voters residing within such district at a
14 general or special election called for that purpose. Such
15 resolution shall set forth the project name for the proposed
16 improvement, the general nature of the proposed improvement,
17 the estimated cost of such improvement, the boundaries of
18 the proposed neighborhood improvement district to be
19 assessed, and the proposed method or methods of assessment
20 of real property within the district, including any
21 provision for the annual assessment of maintenance costs of
22 the improvement in each year during the term of the bonds
23 issued for the original improvement and after such bonds are
24 paid in full. The governing body of the city or county may
25 create a neighborhood improvement district when the question
26 of creating such district has been approved by the vote of

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the percentage of electors within such district voting thereon that is equal to the percentage of voter approval required for the issuance of general obligation bonds of such city or county under Article VI, Section 26 of the constitution of this state. The notice of election containing the question of creating a neighborhood improvement district shall contain the project name for the proposed improvement, the general nature of the proposed improvement, the estimated cost of such improvement, the boundaries of the proposed neighborhood improvement district to be assessed, the proposed method or methods of assessment of real property within the district, including any provision for the annual assessment of maintenance costs of the improvement in each year after the bonds issued for the original improvement are paid in full, and a statement that the final cost of such improvement assessed against real property within the district and the amount of general obligation bonds issued therefor shall not exceed the estimated cost of such improvement, as stated in such notice, by more than twenty-five percent, and that the annual assessment for maintenance costs of the improvements shall not exceed the estimated annual maintenance cost, as stated in such notice, by more than twenty-five percent.

The ballot upon which the question of creating a neighborhood improvement district is submitted to the qualified voters residing within the proposed district shall contain a question in substantially the following form:

Shall _____ (name of city or county) be authorized to create a neighborhood improvement district proposed for the _____ (project name for the proposed improvement) and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of public

60 improvements within such district, the cost of
61 all indebtedness so incurred to be assessed by
62 the governing body of the _____ (city or
63 county) on the real property benefitted by such
64 improvements for a period of _____ years, and,
65 if included in the resolution, an assessment in
66 each year thereafter with the proceeds thereof
67 used solely for maintenance of the improvement?

68 3. As an alternative to the procedure described in
69 subsection 2 of this section, the governing body of a city
70 or county may create a neighborhood improvement district
71 when a proper petition has been signed by the owners of
72 record of at least two-thirds by area of all real property
73 located within such proposed district. Each owner of record
74 of real property located in the proposed district is allowed
75 one signature. Any person, corporation, or limited
76 liability partnership owning more than one parcel of land
77 located in such proposed district shall be allowed only one
78 signature on such petition. The petition, in order to
79 become effective, shall be filed with the city clerk or
80 county clerk. A proper petition for the creation of a
81 neighborhood improvement district shall set forth the
82 project name for the proposed improvement, the general
83 nature of the proposed improvement, the estimated cost of
84 such improvement, the boundaries of the proposed
85 neighborhood improvement district to be assessed, the
86 proposed method or methods of assessment of real property
87 within the district, including any provision for the annual
88 assessment of maintenance costs of the improvement in each
89 year during the term of the bonds issued for the original
90 improvement and after such bonds are paid in full, a notice
91 that the names of the signers may not be withdrawn later
92 than seven days after the petition is filed with the city

93 clerk or county clerk, and a notice that the final cost of
94 such improvement assessed against real property within the
95 district and the amount of general obligation bonds issued
96 therefor shall not exceed the estimated cost of such
97 improvement, as stated in such petition, by more than twenty-
98 five percent, and that the annual assessment for maintenance
99 costs of the improvements shall not exceed the estimated
100 annual maintenance cost, as stated in such petition, by more
101 than twenty-five percent.

102 4. Upon receiving the requisite voter approval at an
103 election or upon the filing of a proper petition with the
104 city clerk or county clerk, the governing body may by
105 resolution or ordinance determine the advisability of the
106 improvement and may order that the district be established
107 and that preliminary plans and specifications for the
108 improvement be made. Such resolution or ordinance shall
109 state and make findings as to the project name for the
110 proposed improvement, the nature of the improvement, the
111 estimated cost of such improvement, the boundaries of the
112 neighborhood improvement district to be assessed, the
113 proposed method or methods of assessment of real property
114 within the district, including any provision for the annual
115 assessment of maintenance costs of the improvement in each
116 year after the bonds issued for the original improvement are
117 paid in full, and shall also state that the final cost of
118 such improvement assessed against the real property within
119 the neighborhood improvement district and the amount of
120 general obligation bonds issued therefor shall not, without
121 a new election or petition, exceed the estimated cost of
122 such improvement by more than twenty-five percent.

123 5. The boundaries of the proposed district shall be
124 described by metes and bounds, streets or other sufficiently
125 specific description. The area of the neighborhood

126 improvement district finally determined by the governing
127 body of the city or county to be assessed may be less than,
128 but shall not exceed, the total area comprising such
129 district.

130 6. In any neighborhood improvement district organized
131 prior to August 28, 1994, an assessment may be levied and
132 collected after the original period approved for assessment
133 of property within the district has expired, with the
134 proceeds thereof used solely for maintenance of the
135 improvement, if the residents of the neighborhood
136 improvement district either vote to assess real property
137 within the district for the maintenance costs in the manner
138 prescribed in subsection 2 of this section or if the owners
139 of two-thirds of the area of all real property located
140 within the district sign a petition for such purpose in the
141 same manner as prescribed in subsection 3 of this section.

142 7. Prior to any assessment hereafter being levied
143 against any real property within any neighborhood
144 improvement district, and prior to any lien enforceable
145 under either chapter 140 or 141 being imposed after August
146 28, 2013, against any real property within a neighborhood
147 improvement district, the clerk of the governing body
148 establishing the neighborhood improvement district shall
149 cause to be recorded with the recorder of deeds for the
150 county in which any portion of the neighborhood improvement
151 district is located a document conforming to the provisions
152 of sections 59.310 and 59.313, and which shall contain at
153 least the following information:

154 (1) Each and all owners of record of real property
155 located within the neighborhood improvement district at the
156 time of recording, who shall be identified in the document
157 as grantors and indexed by the recorder, as required under
158 and pursuant to section 59.440;

159 (2) The governing body establishing the neighborhood
160 improvement district and the title of any official or agency
161 responsible for collecting or enforcing any assessments, who
162 shall be identified in the document as grantees and so
163 indexed by the recorder, as required under and pursuant to
164 section 59.440;

165 (3) The legal description of the property within the
166 neighborhood improvement district which may either be the
167 metes and bounds description authorized in subsection 5 of
168 this section or the legal description of each lot or parcel
169 within the neighborhood improvement district; and

170 (4) The identifying number of the resolution or
171 ordinance creating the neighborhood improvement district, or
172 a copy of such resolution or ordinance.

173 8. (1) The governing body of the city or county
174 establishing a neighborhood improvement district shall, as
175 soon as is practicable, submit the following information to
176 the state auditor and the department of revenue:

177 (a) A description of the boundaries of such district
178 as well as the average assessment made against real property
179 located in such district;

180 (b) Any amendments made to the boundaries of a
181 district; and

182 (c) The date on which a neighborhood improvement
183 district is dissolved.

184 (2) The governing body of the city or county
185 establishing a neighborhood improvement district on or after
186 August 28, 2022, shall not order any assessment to be made
187 on any real property located within a district until such
188 governing body has submitted the information required by
189 paragraph (a) of subdivision (1) of this subsection.

190 67.461. 1. After the governing body has made the
191 findings specified in section 67.457 and plans and

192 specifications for the proposed improvements have been
193 prepared, the governing body shall by ordinance or
194 resolution order assessments to be made against each parcel
195 of real property deemed to be benefitted by an improvement
196 based on the revised estimated cost of the improvement or,
197 if available, the final cost thereof, and shall order a
198 proposed assessment roll to be prepared.

199 2. The plans and specifications for the improvement
200 and the proposed assessment roll shall be filed with the
201 city clerk or county clerk, as applicable, and shall be open
202 for public inspection. Such clerk shall thereupon, at the
203 direction of the governing body, publish notice that the
204 governing body will conduct a hearing to consider the
205 proposed improvement and proposed assessments. Such notice
206 shall be published in a newspaper of general circulation at
207 least once not more than twenty days and not less than ten
208 days before the hearing and shall state the project name for
209 the improvement, the date, time and place of such hearing,
210 the general nature of the improvement, the revised estimated
211 cost or, if available, the final cost of the improvement,
212 the boundaries of the neighborhood improvement district to
213 be assessed, and that written or oral objections will be
214 considered at the hearing. Such notice shall also be sent
215 to the Missouri department of revenue, which shall publish
216 such notice on its website. At the same time, the clerk
217 shall mail to the owners of record of the real property made
218 liable to pay the assessments, at their last known post
219 office address, a notice of the hearing and a statement of
220 the cost proposed to be assessed against the real property
221 so owned and assessed. The failure of any owner to receive
222 such notice shall not invalidate the proceedings.

223 67.1421. 1. Upon receipt of a proper petition filed
224 with its municipal clerk, the governing body of the

225 municipality in which the proposed district is located shall
226 hold a public hearing in accordance with section 67.1431 and
227 may adopt an ordinance to establish the proposed district.

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

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

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

239 (3) It contains the following information:

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

242 (b) The name of the proposed district;

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

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

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

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

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

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

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

270 (j) The proposed length of time for the existence of
271 the district, which in the case of districts established
272 after August 28, 2021, shall not exceed twenty-seven years
273 from the adoption of the ordinance establishing the district
274 unless the municipality extends the length of time under
275 section 67.1481;

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

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

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

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

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

290 (p) A request that the district be established; and
 291 (q) Any other items the petitioners deem appropriate;
 292 (4) The signature block for each real property owner
 293 signing the petition shall be in substantially the following
 294 form and contain the following information:

295 Name of owner: _____

296 Owner's telephone number and mailing address:
 297 _____

298 If signer is different from owner:

299 Name of signer: _____

300 State basis of legal authority to sign: _____

301 Signer's telephone number and mailing address:
 302 _____

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

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

307 Map and parcel number and assessed value of each
 308 tract of real property within the proposed district
 309 owned: _____

310 By executing this petition, the undersigned
 311 represents and warrants that he or she is
 312 authorized to execute this petition on behalf of
 313 the property owner named immediately above

314 _____

315 Signature of person Date

316 signing for owner

317 STATE OF MISSOURI)

318) ss.

319 COUNTY OF _____)

320 Before me personally appeared _____, to me
 321 personally known to be the individual described in
 322 and who executed the foregoing instrument.

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

325

326 _____
Notary Public

327 My Commission Expires: _____ ; and

328 (5) Alternatively, the governing body of any home rule
329 city with more than four hundred thousand inhabitants and
330 located in more than one county may file a petition to
331 initiate the process to establish a district in the portion
332 of the city located in any county of the first
333 classification with more than two hundred thousand but fewer
334 than two hundred sixty thousand inhabitants containing the
335 information required in subdivision (3) of this subsection;
336 provided that the only funding methods for the services and
337 improvements will be a real property tax.

338 3. Upon receipt of a petition the municipal clerk
339 shall, within a reasonable time not to exceed ninety days
340 after receipt of the petition, review and determine whether
341 the petition substantially complies with the requirements of
342 subsection 2 of this section. In the event the municipal
343 clerk receives a petition which does not meet the
344 requirements of subsection 2 of this section, the municipal
345 clerk shall, within a reasonable time, return the petition
346 to the submitting party by hand delivery, first class mail,
347 postage prepaid or other efficient means of return and shall
348 specify which requirements have not been met.

349 4. After the close of the public hearing required
350 pursuant to subsection 1 of this section, the governing body
351 of the municipality may adopt an ordinance approving the
352 petition and establishing a district as set forth in the
353 petition and may determine, if requested in the petition,
354 whether the district, or any legally described portion

thereof, constitutes a blighted area. If the petition was filed by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section, after the close of the public hearing required pursuant to subsection 1 of this section, the petition may be approved by the governing body and an election shall be called pursuant to section 67.1422.

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

(1) At any time prior to the close of the public hearing required pursuant to subsection 1 of this section; provided that, notice of the contents of the amended petition is given at the 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. Such notice shall also be sent to the Missouri department of revenue, which shall publish such notice on its website;

(3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended

388 petition is held and notice of the public hearing is given
389 in the manner provided in section 67.1431 and the governing
390 body of the municipality in which the district is located
391 adopts an ordinance approving the amended petition after the
392 public hearing is held.

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

397 7. (1) The governing body of the municipality or
398 county establishing a district or the governing body of such
399 district shall, as soon as is practicable, submit the
400 following information to the state auditor and the
401 department of revenue:

402 (a) A description of the boundaries of such district
403 as well as the rate of property tax or sales tax levied in
404 such district;

405 (b) Any amendments made to the boundaries of a
406 district or the tax rates levied in such district; and

407 (c) The date on which the district is to expire unless
408 sooner terminated.

409 (2) The governing body of a community improvement
410 district established on or after August 28, 2022, shall not
411 order any assessment to be made on any real property located
412 within a district and shall not levy any property or sales
413 tax until the information required by paragraph (a) of
414 subdivision (1) of this subsection has been submitted.

415 67.1431. 1. Within a reasonable time, not to exceed
416 forty-five days, after the receipt of the verified petition
417 from the municipal clerk, the governing body shall hold or
418 cause to be held a public hearing on the establishment of
419 the proposed district and shall give notice of the public
420 hearing in the manner provided in subsection 3 of this

section. All reasonable protests, objections and endorsements shall be heard at the public hearing.

2. The public hearing may be continued to another date without further notice other than a motion to be entered on the minutes fixing the date, time and place of the continuance of the public hearing, as well as providing such information to the Missouri department of revenue, which shall publish such information on its website.

3. Notice of the public hearing shall be given by publication and mailing. Notice by publication shall be given by publication in a newspaper of general circulation within the municipality once a week for two consecutive weeks prior to the week of the public hearing, as well as by notice provided to the Missouri department of revenue, which shall publish such information on its website. Notice by mail shall be given not less than fifteen days prior to the public hearing by sending the notice via registered or 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. The published and mailed notices shall include the following:

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

(2) A statement that a petition for the establishment of a district has been filed with the municipal clerk;

(3) The boundaries of the proposed district by street location, or other readily identifiable means if no street location exists; and a map illustrating the proposed boundaries;

(4) A statement that a copy of the petition is available for review at the office of the municipal clerk during regular business hours; and

(5) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.

454 67.1471. 1. The fiscal year for the district shall be
455 the same as the fiscal year of the municipality.

456 2. No earlier than one hundred eighty days and no
457 later than ninety days prior to the first day of each fiscal
458 year, the board shall submit to the Missouri department of
459 revenue, the state auditor, and the governing body of the
460 city a proposed annual budget, setting forth expected
461 expenditures, revenues, and rates of assessments and taxes,
462 if any, for such fiscal year. The governing body may review
463 and comment to the board on this proposed budget, but if
464 such comments are given, the governing body of the
465 municipality shall provide such written comments to the
466 board no later than sixty days prior to the first day of the
467 relevant fiscal year; such comments shall not constitute
468 requirements but shall only be recommendations.

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

472 4. Within one hundred twenty days after the end of
473 each fiscal year, the district shall submit a report to the
474 municipal clerk, the Missouri department of revenue, the
475 state auditor, and the Missouri department of economic
476 development. The report shall state the services provided,
477 revenues collected, and expenditures made by the district
478 during such fiscal year; state the dates the district
479 adopted its annual budget, submitted its proposed annual
480 budget to the municipality, and submitted its annual report
481 to the municipal clerk; and include copies of written
482 resolutions approved by the board during the fiscal year.
483 The municipal clerk shall retain this report as part of the
484 official records of the municipality and shall also cause
485 this report to be spread upon the records of the governing
486 body.

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

489 99.825. 1. Prior to the adoption of an ordinance
490 proposing the designation of a redevelopment area, or
491 approving a redevelopment plan or redevelopment project, the
492 commission shall fix a time and place for a public hearing
493 as required in subsection 4 of section 99.820 and notify
494 each taxing district located wholly or partially within the
495 boundaries of the proposed redevelopment area, plan or
496 project. At the public hearing any interested person or
497 affected taxing district may file with the commission
498 written objections to, or comments on, and may be heard
499 orally in respect to, any issues embodied in the notice.
500 The commission shall hear and consider all protests,
501 objections, comments and other evidence presented at the
502 hearing. The hearing may be continued to another date
503 without further notice other than a motion to be entered
504 upon the minutes fixing the time and place of the subsequent
505 hearing, as well as providing such information to the
506 Missouri department of revenue, which shall publish such
507 information on its website; provided, if the commission is
508 created under subsection 3 of section 99.820, the hearing
509 shall not be continued for more than thirty days beyond the
510 date on which it is originally opened unless such longer
511 period is requested by the chief elected official of the
512 municipality creating the commission and approved by a
513 majority of the commission. Prior to the conclusion of the
514 hearing, changes may be made in the redevelopment plan,
515 redevelopment project, or redevelopment area, provided that
516 each affected taxing district is given written notice of
517 such changes at least seven days prior to the conclusion of
518 the hearing. After the public hearing but prior to the
519 adoption of an ordinance approving a redevelopment plan or

520 redevelopment project, or designating a redevelopment area,
521 changes may be made to the redevelopment plan, redevelopment
522 projects or redevelopment areas without a further hearing,
523 if such changes do not enlarge the exterior boundaries of
524 the redevelopment area or areas, and do not substantially
525 affect the general land uses established in the
526 redevelopment plan or substantially change the nature of the
527 redevelopment projects, provided that notice of such changes
528 shall be given by mail to each affected taxing district and
529 by publication in a newspaper of general circulation in the
530 area of the proposed redevelopment not less than ten days
531 prior to the adoption of the changes by ordinance. After
532 the adoption of an ordinance approving a redevelopment plan
533 or redevelopment project, or designating a redevelopment
534 area, no ordinance shall be adopted altering the exterior
535 boundaries, affecting the general land uses established
536 pursuant to the redevelopment plan or changing the nature of
537 the redevelopment project without complying with the
538 procedures provided in this section pertaining to the
539 initial approval of a redevelopment plan or redevelopment
540 project and designation of a redevelopment area. Hearings
541 with regard to a redevelopment project, redevelopment area,
542 or redevelopment plan may be held simultaneously.

543 2. If, after concluding the hearing required under
544 this section, the commission makes a recommendation under
545 section 99.820 in opposition to a proposed redevelopment
546 plan, redevelopment project, or designation of a
547 redevelopment area, or any amendments thereto, a
548 municipality desiring to approve such project, plan,
549 designation, or amendments shall do so only upon a two-
550 thirds majority vote of the governing body of such
551 municipality. For plans, projects, designations, or
552 amendments approved by a municipality over the

553 recommendation in opposition by the commission formed under
554 subsection 3 of section 99.820, the economic activity taxes
555 and payments in lieu of taxes generated by such plan,
556 project, designation, or amendment shall be restricted to
557 paying only those redevelopment project costs contained in
558 subparagraphs b. and c. of paragraph (c) of subdivision (16)
559 of section 99.805 per redevelopment project.

560 3. Tax incremental financing projects within an
561 economic development area shall apply to and fund only the
562 following infrastructure projects: highways, roads,
563 streets, bridges, sewers, traffic control systems and
564 devices, water distribution and supply systems, curbing,
565 sidewalks and any other similar public improvements, but in
566 no case shall it include buildings.

567 4. (1) The governing body of the municipality
568 establishing a redevelopment area shall, as soon as is
569 practicable, submit the following information to the state
570 auditor and the department of revenue:

571 (a) A description of the boundaries of such
572 redevelopment area;

573 (b) Any amendments made to the boundaries of a
574 redevelopment area;

575 (c) The estimated redevelopment project costs and the
576 estimated date of completion of all redevelopment projects;
577 and

578 (d) The date on which the redevelopment area is
579 dissolved.

580 (2) The governing body of the municipality
581 establishing a redevelopment area on or after August 28,
582 2022, shall not deposit any payments in lieu of taxes or any
583 other taxes into the special allocation fund until such
584 governing body has submitted the information required by
585 paragraph (a) of subdivision (1) of this subsection.

586 99.830. 1. Notice of the public hearing required by
587 section 99.825 shall be given by publication and mailing.
588 Notice by publication shall be given by publication at least
589 twice, the first publication to be not more than thirty days
590 and the second publication to be not more than ten days
591 prior to the hearing, in a newspaper of general circulation
592 in the area of the proposed redevelopment. Notice by
593 mailing shall be given by depositing such notice in the
594 United States mail by certified mail addressed to the person
595 or persons in whose name the general taxes for the last
596 preceding year were paid on each lot, block, tract, or
597 parcel of land lying within the redevelopment project or
598 redevelopment area which is to be subjected to the payment
599 or payments in lieu of taxes and economic activity taxes
600 pursuant to section 99.845. Such notice shall be mailed not
601 less than ten days prior to the date set for the public
602 hearing. In the event taxes for the last preceding year
603 were not paid, the notice shall also be sent to the persons
604 last listed on the tax rolls within the preceding three
605 years as the owners of such property.

606 2. The notices issued pursuant to this section shall
607 include the following:

- 608 (1) The time and place of the public hearing;
609 (2) The general boundaries of the proposed
610 redevelopment area or redevelopment project by street
611 location, where possible;
612 (3) A statement that all interested persons shall be
613 given an opportunity to be heard at the public hearing;
614 (4) A description of the proposed redevelopment plan
615 or redevelopment project and a location and time where the
616 entire plan or project proposal may be reviewed by any
617 interested party;

618 (5) Such other matters as the commission may deem
619 appropriate.

620 3. Not less than forty-five days prior to the date set
621 for the public hearing, the commission shall give notice by
622 mail as provided in subsection 1 of this section to all
623 taxing districts from which taxable property is included in
624 the redevelopment area, redevelopment project or
625 redevelopment plan, and in addition to the other
626 requirements pursuant to subsection 2 of this section, the
627 notice shall include an invitation to each taxing district
628 to submit comments to the commission concerning the subject
629 matter of the hearing prior to the date of the hearing.

630 4. A copy of any and all hearing notices required by
631 section 99.825 shall be submitted by the commission to the
632 director of the department of economic development and to
633 the Missouri department of revenue, which shall publish such
634 notice on its website. Such submission of the copy of the
635 hearing notice shall comply with the prior notice
636 requirements pursuant to subsection 3 of this section.

637 99.865. 1. No later than November fifteenth of each
638 year, the governing body of the municipality, or its
639 designee, shall prepare a report concerning the status of
640 each redevelopment plan and redevelopment project existing
641 as of December thirty-first of the preceding year, and shall
642 submit a copy of such report to the director of the
643 department of revenue. The report shall include the
644 following:

645 (1) The amount and source of revenue in the special
646 allocation fund;

647 (2) The amount and purpose of expenditures from the
648 special allocation fund;

649 (3) The amount of any pledge of revenues, including
650 principal and interest on any outstanding bonded
651 indebtedness;

652 (4) The original assessed value of the redevelopment
653 project;

654 (5) The assessed valuation added to the redevelopment
655 project;

656 (6) Payments made in lieu of taxes received and
657 expended;

658 (7) The economic activity taxes generated within the
659 redevelopment area in the calendar year prior to the
660 approval of the redevelopment plan, to include a separate
661 entry for the state sales tax revenue base for the
662 redevelopment area or the state income tax withheld by
663 employers on behalf of existing employees in the
664 redevelopment area prior to the redevelopment plan;

665 (8) The economic activity taxes generated within the
666 redevelopment area after the approval of the redevelopment
667 plan, to include a separate entry for the increase in state
668 sales tax revenues for the redevelopment area or the
669 increase in state income tax withheld by employers on behalf
670 of new employees who fill new jobs created in the
671 redevelopment area;

672 (9) Reports on contracts made incident to the
673 implementation and furtherance of a redevelopment plan or
674 project;

675 (10) A copy of any redevelopment plan, which shall
676 include the required findings and cost-benefit analysis
677 pursuant to subdivisions (1) to (6) of section 99.810;

678 (11) The cost of any property acquired, disposed of,
679 rehabilitated, reconstructed, repaired or remodeled;

680 (12) The number of parcels acquired by or through
681 initiation of eminent domain proceedings; and

682 (13) Any additional information the municipality deems
683 necessary.

684 2. Data contained in the report mandated pursuant to
685 the provisions of subsection 1 of this section shall be made
686 available to the commissioner of administration, who shall
687 publish such reports on the Missouri accountability portal
688 pursuant to section 37.850. Any information regarding
689 amounts disbursed to municipalities pursuant to the
690 provisions of section 99.845 shall be deemed a public
691 record, as defined in section 610.010. An annual statement
692 showing the payments made in lieu of taxes received and
693 expended in that year, the status of the redevelopment plan
694 and projects therein, amount of outstanding bonded
695 indebtedness and any additional information the municipality
696 deems necessary shall be published in a newspaper of general
697 circulation in the municipality.

698 3. Five years after the establishment of a
699 redevelopment plan and every five years thereafter the
700 governing body shall hold a public hearing regarding those
701 redevelopment plans and projects created pursuant to
702 sections 99.800 to 99.865. The purpose of the hearing shall
703 be to determine if the redevelopment project is making
704 satisfactory progress under the proposed time schedule
705 contained within the approved plans for completion of such
706 projects. Notice of such public hearing shall be given in a
707 newspaper of general circulation in the area served by the
708 commission once each week for four weeks immediately prior
709 to the hearing, and shall also be sent to the Missouri
710 department of revenue, which shall publish such notice on
711 its website.

712 4. The director of the department of revenue shall
713 submit a report to the state auditor, the speaker of the
714 house of representatives, and the president pro tem of the

senate no later than February first of each year. The report shall contain a summary of all information received by the director pursuant to subsection 1 of this section.

5. For the purpose of coordinating all tax increment financing projects using new state revenues, the director of the department of economic development may promulgate rules and regulations to ensure compliance with this section.

Such rules and regulations may include methods for enumerating all of the municipalities which have established commissions pursuant to section 99.820. No rule or portion of a rule promulgated under the authority of sections 99.800 to 99.865 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of no force and effect and repealed; however, nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to June 27, 1997, if such rule complied with the provisions of chapter 536. The provisions of this section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 including the ability to review, to delay the effective date, or to disapprove and annul a rule or portion of a rule are subsequently held unconstitutional, then the purported grant of rulemaking authority and any rule so proposed and contained in the order of rulemaking shall be invalid and void.

6. The department of economic development shall provide information and technical assistance, as requested by any municipality, on the requirements of sections 99.800 to 99.865. Such information and technical assistance shall be provided in the form of a manual, written in an easy-to-

747 follow manner, and through consultations with departmental
748 staff.

749 7. The department of revenue shall provide notice of
750 any failure to comply with the reporting requirements
751 provided in subsection 1 of this section to the applicable
752 municipality, specifying any required corrections, by
753 certified mail addressed to the municipality's chief elected
754 officer. If such municipality does not satisfy the
755 reporting requirements for which it previously did not
756 comply, as specified in the notice from the department of
757 revenue, within sixty days of the receipt of the notice, the
758 municipality shall be prohibited from adopting any new tax
759 increment finance plan for a period of five years from the
760 date of the department of revenue's notice. All reports
761 filed pursuant to subsection 1 of this section or in
762 response to a notice from the department of revenue pursuant
763 to this subsection shall be deemed accepted by the
764 department of revenue unless the department of revenue
765 provides the applicable municipality with a written
766 objection thereto, specifying any required corrections, by
767 certified mail addressed to the chief elected officer of the
768 municipality within sixty days of the municipality's
769 submission of such report.

770 8. Based upon the information provided in the reports
771 required under the provisions of this section, the state
772 auditor shall make available for public inspection on the
773 auditor's website a searchable electronic database of such
774 municipal tax increment finance reports. All information
775 contained within such database shall be maintained for a
776 period of no less than ten years from initial posting."; and

777 Further amend said bill, page 15, Section 140.190, line
778 55, by inserting after all of said line the following:

779 "238.212. 1. If the petition was filed by registered
 780 voters or by a governing body, the circuit clerk in whose
 781 office the petition was filed shall give notice to the
 782 public by causing one or more newspapers of general
 783 circulation serving the counties or portions thereof
 784 contained in the proposed district to publish once a week
 785 for four consecutive weeks a notice substantially in the
 786 following form:

787 NOTICE OF PETITION

788 TO SUBMIT TO A POPULAR VOTE THE CREATION AND
 789 FUNDING OF A TRANSPORTATION DEVELOPMENT DISTRICT

790 Notice is hereby given to all persons residing or
 791 owning property in (here specifically describe the
 792 proposed district boundaries), within the state of
 793 Missouri, that a petition has been filed asking
 794 that upon voter approval, a transportation
 795 development district by the name of "
 796 Transportation Development District" be formed for
 797 the purpose of developing the following
 798 transportation project: (here summarize the
 799 proposed transportation project or projects). The
 800 petition also requests voter approval of the
 801 following method(s) of funding the district, which
 802 (may) (shall not) increase the total taxes imposed
 803 within the proposed district: (describe the
 804 proposed funding methods). A copy of this petition
 805 is on file and available at the office of the clerk
 806 of the circuit court of County, located
 807 at , Missouri. You are notified to join
 808 in or file your own petition supporting or answer
 809 opposing the creation of the transportation
 810 development district and requesting a declaratory
 811 judgment, as required by law, no later than the
 812 day of , 20 . You may
 813 show cause, if any there be, why such petition is
 814 defective or proposed transportation development
 815 district or its funding method, as set forth in the
 816 petition, is illegal or unconstitutional and should
 817 not be submitted for voter approval at a general,
 818
 819

primary or special election as directed by this court.

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822 Clerk of the Circuit Court of _____ County

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2. The circuit court may also order a public hearing on the question of the creation and funding of the proposed district, if it deems such appropriate, under such terms and conditions as it deems appropriate. The circuit court shall order at least one public hearing on the creation and funding of the proposed district, if the petition for creating such district was filed by the owners of record of all real property within the proposed district. If a public hearing is ordered, notice of the time, date and place of the hearing shall also be given in the notice specified in subsection 1 of this section.

3. The notice required by this section shall also be sent to the Missouri department of revenue, which shall publish and maintain such notice on its website.

238.222. 1. The board shall possess and exercise all of the district's legislative and executive powers.

2. Within thirty days after the election of the initial directors or the selection of the initial directors pursuant to subsection 3 of section 238.220, the board shall meet. The time and place of the first meeting of the board shall be designated by the court that heard the petition upon the court's own initiative or upon the petition of any interested person. At its first meeting and after each election of new board members or the selection of the initial directors pursuant to subsection 3 of section 238.220, the board shall elect a chairman from its members.

849 3. The board shall appoint an executive director,
850 district secretary, treasurer and such other officers or
851 employees as it deems necessary.

852 4. At the first meeting, the board, by resolution,
853 shall define the first and subsequent fiscal years of the
854 district, shall adopt a corporate seal, and shall notify the
855 state auditor as required in subsection 7 of this section.

856 5. A simple majority of the board shall constitute a
857 quorum. If a quorum exists, a majority of those voting
858 shall have the authority to act in the name of the board,
859 and approve any board resolution.

860 6. Each director shall devote such time to the duties
861 of the office as the faithful discharge thereof may require
862 and may be reimbursed for his actual expenditures in the
863 performance of his duties on behalf of the district.

864 7. Any district which has been previously organized
865 and for which formation was approved prior to August 28,
866 2016, shall notify the state auditor's office in writing of
867 the date it was organized and provide contact information
868 for the current board of directors by December 31, 2016.
869 Any district organized and formed after August 28, 2016,
870 shall be required to notify the state auditor's office in
871 writing of the date it was organized and provide contact
872 information for the current board of directors within thirty
873 days of the date of the first meeting of the board under the
874 provisions of subsection 2 of this section.

875 8. (1) The governing body of the local transportation
876 authority establishing a district or the governing body of
877 such district shall, as soon as is practicable, submit the
878 following information to the state auditor and the
879 department of revenue:

880 (a) A description of the boundaries of such district
881 as well as the average assessment made against real property

882 located in such district, the rate of property tax levied in
883 such district, or rate of sales tax levied in such district,
884 as applicable;

885 (b) Any amendments made to the boundaries of a
886 district or the tax rates levied in such district; and

887 (c) The date on which the district is to expire unless
888 sooner terminated.

889 (2) The governing body of a district established on or
890 after August 28, 2022, shall not collect any property or
891 sales taxes until the information required by paragraph (a)
892 of subdivision (1) of this subsection has been submitted.";
893 and

894 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 9Offered by Rauden of BooneAmend SS/SCS/HCS/House Bill No. 1606, Page 8, Section 55.160, Line 50,

2 by inserting after all of said line the following:

3 "57.317. 1. (1) Except in a noncharter county of the
 4 first classification with more than one hundred fifty
 5 thousand and less than two hundred thousand inhabitants, the
 6 county sheriff in any county of the first or second
 7 classification shall receive an annual salary equal to
 8 eighty percent of the compensation of an associate circuit
 9 judge of the county.

10 (2) The county sheriff in any county of the third or
 11 fourth classification shall receive an annual salary
 12 computed as the following percentages of the compensation of
 13 an associate circuit judge of the county. If there is an
 14 increase in salary of less than ten thousand dollars, the
 15 increase shall take effect on January 1, 2022. If there is
 16 an increase of ten thousand dollars or more, the increase
 17 shall be paid over a period of five years in twenty percent
 18 increments per year. The assessed valuation factor shall be
 19 the amount thereof as shown for the year next preceding the
 20 computation. The provisions of this section shall not
 21 permit or require a reduction in the amount of compensation
 22 being paid for the office of sheriff from the prior year.

| | | |
|----|----------------------------|------------|
| 23 | Assessed Valuation | Percentage |
| 24 | \$18,000,000 to 99,999,999 | 45% |

offered 4/27/22
 Adopted 11

| | | |
|----|----------------------------|-----|
| 25 | 100,000,000 to 249,999,999 | 50% |
| 26 | 250,000,000 to 449,999,999 | 55% |
| 27 | 450,000,000 to 899,999,999 | 60% |
| 28 | 900,000,000 and over | 65% |

29 2. Two thousand dollars of the salary authorized in
30 this section shall be payable to the sheriff only if the
31 sheriff has completed at least twenty hours of classroom
32 instruction each calendar year relating to the operations of
33 the sheriff's office when approved by a professional
34 association of the county sheriffs of Missouri unless
35 exempted from the training by the professional association.
36 The professional association approving the program shall
37 provide a certificate of completion to each sheriff who
38 completes the training program and shall send a list of
39 certified sheriffs to the treasurer of each county.
40 Expenses incurred for attending the training session may be
41 reimbursed to the county sheriff in the same manner as other
42 expenses as may be appropriated for that purpose.

43 3. The county sheriff in any county other than a
44 charter county shall not receive an annual compensation less
45 than the compensation described under this section."; and

46 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 10

Offered by Bernshoetter of 6th Phil Bernshoetter

Amend SS/SCS/HCS/House Bill No. 1606, Page 22, Section 473.742, Line 113,

2 by inserting after all of said line the following:

3 "Section 1. 1. The governor is hereby authorized and
 4 empowered to sell, transfer, grant, convey, remise, release,
 5 and forever quitclaim all interest of the state of Missouri
 6 in property located in the City of Kirksville, Adair County,
 7 Missouri, to the Kirksville R-III School District. The
 8 property to be conveyed is more particularly described as
 9 follows:

10 All of Block thirty nine (39) of the Original
 11 Town (Now City) of Kirksville, Missouri.

12 2. The commissioner of administration shall set the
 13 terms and conditions for the conveyance as the commissioner
 14 deems reasonable. Such terms and conditions may include,
 15 but not be limited to, the number of appraisals required and
 16 the time, place, and terms of the conveyance.

17 3. The attorney general shall approve the form of the
 18 instrument of conveyance.

19 Section 2. 1. The governor is hereby authorized and
 20 empowered to sell, transfer, grant, convey, remise, release,
 21 and forever quitclaim all interest of the state of Missouri
 22 in property located in the City of Kirksville, Adair County,
 23 Missouri to Truman State University. The property to be
 24 conveyed is more particularly described as follows:

25 Part of the Northwest Fourth (NW 1/4) of the
 26 Northeast Quarter (NE 1/4) Section 16 Township

Offered 4/27/22
Adopted "

27 62 Range 15 Adair County, Missouri, beginning at
28 a point Six Hundred Twenty-nine and One-half
29 (629 1/2) feet South and Twenty (20) feet East
30 of the Northwest (NW) Corner of said Forty acre
31 tract, and running thence East Two Hundred
32 Twenty-five (225) feet, thence South One Hundred
33 Feet (100), thence West Two Hundred Twenty-five
34 (225) feet, thence North One Hundred (100) feet
35 to place of beginning;

36 Also part of the Northwest Fourth (NW 1/4) of
37 the Northeast Quarter (NE 1/4) Section 16
38 Township 62 Range 15 Adair County, Missouri,
39 beginning Six Hundred Twenty-nine and One-half
40 (629 1/2) feet South and Two Hundred Forty-five
41 (245) feet East of the Northwest (NW) Corner of
42 said Forty acre tract, and running thence East
43 Four Hundred Forty-eight (448) feet more or less
44 to the West line of Florence Street, thence
45 South Fifty-one (51) feet Four (4) inches,
46 thence West Four Hundred Forty-eight (448) feet,
47 thence North Fifty-one (51) feet Four (4) inches
48 to beginning; subject to Right-of-Way for
49 highway across Southwest Corner thereof.

50 2. The commissioner of administration shall set the
51 terms and conditions for the conveyance as the commissioner
52 deems reasonable. Such terms and conditions may include,
53 but not be limited to, the number of appraisals required and
54 the time, place, and terms of the conveyance.

55 3. The attorney general shall approve the form of the
56 instrument of conveyance.

57 Section 3. 1. The governor is hereby authorized and
58 empowered to sell, transfer, grant, convey, remise, release,
59 and forever quitclaim all interest of the state of Missouri

60 in property located in the City of Rolla, Phelps County,
61 Missouri, to Edgewood Investments. The property to be
62 conveyed is more particularly described as follows:

63 A fractional part of Lot 119 of the Railroad
64 Addition in Rolla, Missouri, and more
65 particularly described as follows: Commencing
66 at the Northwest Corner of said Lot 119; thence
67 South 0°43' West, 30.00 feet to the South line
68 of Gale Drive; thence North 88°53' East, 311.92
69 feet along said South street line; thence South
70 0°52' West, 325.00 feet; thence North 88°53'
71 East, 109.10 feet to the true point of beginning
72 of the tract hereinafter described: Thence North
73 88°53' East, 10.00 feet to the northwest corner
74 of a parcel described in Phelps County Deed
75 Records at Document No. 2017-4361; thence South
76 0°52' West, 241.19 feet along the West line of
77 said Document No. 2017-4361 parcel to its
78 southwest corner; thence South 89°07' West,
79 10.00 feet; thence North 0°52' East, 241.19 feet
80 to the true point of beginning. Description
81 derived from survey recorded in Phelps County
82 Surveyor's records in Book "I" at Page S-6038,
83 dated August 30th, A.D. 1982, made by Elgin &
84 Associates, Engineers & Surveyors, Rolla,
85 Missouri.

86 2. The commissioner of administration shall set the
87 terms and conditions for the conveyance as the commissioner
88 deems reasonable. Such terms and conditions may include,
89 but not be limited to, the number of appraisals required and
90 the time, place, and terms of the conveyance.

91 3. The attorney general shall approve the form of the
92 instrument of conveyance.

93 Section 4. 1. The governor is hereby authorized and
94 empowered to sell, transfer, grant, convey, remise, release,
95 and forever quitclaim all interest of the state of Missouri
96 in property located in the City of St. Louis, Missouri. The
97 property to be conveyed is more particularly described as
98 follows:

99 Legal Description from Quit Claim Deed between
100 the Land Reutilization Authority, City of St.
101 Louis and the State of Missouri. Dated 10-3-1996
102 PARCEL NO. 1:

103 The Southern part of Lot 1 of HUTCHINSON'S THIRD
104 ADDITION and in Block 3558 of the City of St.
105 Louis, fronting 53 feet 5-1/2 inches on the East
106 line of Newstead Avenue, by a depth Eastwardly
107 of 202 feet 11-1/4 inches along the North line
108 of Carrie Avenue to the West line of Lot 2 and
109 having a width along the West line of said Lot 2
110 of 50 feet. Together with all improvements
111 thereon, if any, known as and numbered 4443 N.
112 Newstead Avenue and also known as parcel 3558-00-
113 01100.

114 PARCEL NO. 2:
115 Lot 11 in Block 1 of HUTCHINSON'S ADDITION and
116 in Block 3559 of the City of St. Louis, fronting
117 50 feet on the Northwest line of Pope Avenue, by
118 a depth Northwest of 155 feet to the Southeast
119 line of Lot 16 of said block and addition.
120 Together with all improvements thereon, if any,
121 known as and numbered 4521 Pope Avenue and also
122 known as parcel 3559-00-02600.

123 PARCEL NO. 3:
124 The Northern 1/2 of Lot 12 in Block 1 of
125 HUTCHINSON'S ADDITION and in Block 3559 of the

126 City of St. Louis, fronting 25 feet on the West
127 line of Pope Avenue, by a depth Westwardly of
128 155 feet to the dividing line of said Block.
129 (Pope Avenue is now treated as running North and
130 South).

131 The Southern half of Lot No. 12, partly in Block
132 No. 1 of HUTCHINSON'S SUBDIVISION of the SHREVE
133 TRACT, and partly in HUTCHINSON'S THIRD
134 SUBDIVISION and in Block No. 3559 of the City of
135 St. Louis, fronting 25 feet on the West line of
136 Pope Avenue, by a depth Westwardly of 155 feet
137 to the West line of said Lot. (Pope Avenue is
138 now treated as running North and South).

139 Together with all improvements thereon, if any,
140 known as and numbered 4515-17 Pope Avenue and
141 also known as parcel 3559-00-02710.

142 PARCEL NO. 4:

143 The Northern 1/2 of Lot No. 13, partly in Block
144 No. 1 of HUTCHINSON'S ADDITION and partly in
145 HUTCHINSON'S THIRD SUBDIVISION and in Block No.
146 3559 of the City of St. Louis, fronting 25 feet
147 on the West line of Pope Avenue, by a depth
148 Westwardly between parallel lines of 155 feet to
149 the dividing line of said Block. (Pope Avenue is
150 now treated as running North and South).

151 Together with all improvements thereon, if any,
152 known as and numbered 4511 Pope Avenue and also
153 known as parcel 3559-00-02900.

154 PARCEL NO. 5:

155 The Southern 1/2 of Lot No. 13 in Block No. 1 of
156 HUTCHINSON'S SUBDIVISION and in Block No. 3559
157 of the City of St. Louis, having a front of 25
158 feet on the West line of Pope Avenue, by a depth

159 Westwardly of 155 feet to the dividing line of
160 said Block. Together with all improvements
161 thereon, if any, known as and numbered 4509 Pope
162 Avenue and also known as parcel 3559-00-03000.
163 PARCEL NO. 6:
164 Lot No. 14 in Block No. 3559 of the City of St.
165 Louis, lying partly in HUTCHINSON'S THIRD
166 SUBDIVISION and partly in Block No. 1 of
167 HUTCHINSON'S ADDITION, fronting 93 feet 1-3/4.
168 inches on the North line of Pope Avenue, by a
169 depth Northwardly of 165 feet 8 1/2 inches on the
170 West line and 155 feet on the East line to the
171 North line of said lot, on which there is a
172 width of 30 feet 2-1.2 inches; bounded West by
173 Newstead Avenue. Together with all improvements
174 thereon, if any, known as and numbered 4501-03
175 Pope Avenue and also known as parcel 3559-00-
176 03100.
177 PARCEL NO. 7:
178 Lots No. 15 and 16 in HUTCHINSON'S ADDITION and
179 in Block 3559 of the City of St. Louis,
180 beginning in the East line of Newstead Avenue at
181 the Southwest corner of said Lot 15, thence
182 North along the East line of Newstead Avenue 165
183 feet 8-1/2 inches to Carrie Avenue, thence
184 Northeast along Carrie Avenue 117 feet 3-1/2
185 inches to the Northeast corner of said Lot 16,
186 thence Southeast 155 feet to the Southeast
187 corner of said Lot 16, thence Southwest 180 feet
188 2-12 inches to the point of beginning. Together
189 with all improvements thereon, if any, known as
190 and numbered 4431 No. Newstead Avenue and also
191 known as parcel 3559-00-03200.

192 Legal Description from Quit Claim Deed between
193 the Health and Educational Facilities Authority
194 and the State of Missouri. Dated 9-16-1993.
195 PARCEL 1:
196 Lots numbered 1, 2, 3, 4, 5 and 9 of
197 HUTCHINSON'S 3RD SUBDIVISION in the Shreve Tract
198 and in BLOCK 4417 of the City of St. Louis,
199 being more particularly described as follows:
200 Beginning at the intersection of the North line
201 of Carter Avenue and the West line of Newstead
202 Avenue; thence Northwardly along the West line
203 of Newstead Avenue 190 feet to an angle in said
204 street; thence Northwardly still following said
205 West line of Newstead Avenue 209 feet 10-3/4
206 inches to the corner of Lot 8; thence
207 Southwestwardly along the line between Lots 8
208 and 9, a distance of 180 feet 0-1/2 inch to the
209 North line of Lot 3; thence Westwardly along the
210 north line of Lots 3, 4 and 5, a distance of 500
211 feet to a point in the East line of Taylor
212 Avenue; thence Southwardly along the East line
213 of Taylor Avenue 369 feet 4-1/2 inches to the
214 North line of Carter Avenue; thence Eastwardly
215 along the North line of Carter Avenue 801 feet 2-
216 1/2 inches to the West line of Newstead Avenue
217 and the place of beginning.
218 PARCEL 2:
219 Lots 7 and 8 of HUTCHINSON'S 3RD SUBDIVISION in
220 the Shreve Tract and in BLOCK 4417 of the City
221 of St. Louis, together fronting 225 feet 1-1/2
222 inches on the West line of Newstead Avenue, by a
223 depth Westwardly on the North line of Lot 7 of
224 283 feet 4-1/2 inches and on the South line of

225 Lot 8 a distance of 180 feet 1/2 inch; bounded
226 North by Lot 6 and South by Lot 9 and on the
227 West by Lots 3 and 4 of said subdivision.

228 PARCEL 3:

229 Part of Lot 6 of HUTCHINSON'S 3RD SUBDIVISION in
230 the Shreve Tract and in BLOCK 4417 of the City
231 of St. Louis, beginning at a point in the East
232 line of an alley, 181 feet South of the South
233 line of Newstead Avenue; thence Southwardly
234 along the East line of said alley, 183 feet 9
235 inches to the south line of Lot 6; thence
236 Eastwardly along the South line of said Lot, 157
237 feet 6 inches to the West line of Lot 7; thence
238 Northwardly along the West line of Lot 7 183
239 feet 9 inches to a point 99 feet 7-1/2 inches
240 South of the South line of Newstead Avenue;
241 thence Westwardly 157 feet 6 inches to the East
242 line of said alley and the point of beginning.

243 2. The commissioner of administration shall set the
244 terms and conditions for the conveyance as the commissioner
245 deems reasonable. Such terms and conditions may include,
246 but not be limited to, the number of appraisals required and
247 the time, place, and terms of the conveyance.

248 3. The attorney general shall approve the form of the
249 instrument of conveyance.

250 Section 5. 1. The governor is hereby authorized and
251 empowered to sell, transfer, grant, convey, remise, release,
252 and forever quitclaim all interest of the state of Missouri
253 in property located in St. Louis County, Missouri. The
254 property to be conveyed is more particularly described as
255 follows:

256 A tract of land located in U.S. Survey 3341,
257 Township 44 North, Ranges 6 and 7 East of the

258 5th P.M., more particularly described as
259 follows: Commencing at the Northeast Corner of
260 St. Bernadette Subdivision, St. Louis County,
261 Missouri; thence North 70°52'40" West, 213.38
262 feet along the centerline of Sherman Avenue to
263 its intersection with the centerline of Worth
264 Road (aka Gregg Road), also being the
265 southernmost corner of Parcel A as described in
266 St. Louis County Deed Records at Book 8412, Page
267 545; thence North 19°06'20" East, 110.00 feet
268 along said centerline of Worth Road (aka Gregg
269 Road) and along the easterly line of said Parcel
270 A to its easternmost corner, the true point of
271 beginning of the hereinafter described tract:
272 Thence North 70°53'10" West, 250.12 feet along
273 the northerly line of said Parcel A to its
274 northernmost corner, also being a point on the
275 centerline of Randolph Street; thence North
276 19°02'30" East, 182.89 feet along said
277 centerline of Randolph Street to its projected
278 intersection with the centerline of Randolph
279 Place; thence North 10°48'20" East, 85.08 feet
280 to the southwest corner of Parcel B as described
281 in St. Louis County Deed Records at the
282 aforesaid Book 8412, Page 545; thence South
283 70°52'40" East, 262.25 feet along the southerly
284 line of said Parcel B to its southeast corner,
285 also being a point on the aforesaid centerline
286 of Worth Road (aka Gregg Road); thence South
287 19°01'40" West, 267.03 feet along said
288 centerline to the true point of beginning. Above
289 described tract contains 1.54 acre, more or
290 less, per plat of survey J-576, revised June 20,

291 2018, by Archer-Elgin Surveying and Engineering, .
292 LLC.

293 2. The commissioner of administration shall set the
294 terms and conditions for the conveyance as the commissioner
295 deems reasonable. Such terms and conditions may include, but
296 not be limited to, the number of appraisals required and the
297 time, place, and terms of the conveyance.

298 3. The attorney general shall approve the form of the
299 instrument of conveyance."; and

300 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 11Offered by Eigel of 23Amend SS/SCS/HCS/House Bill No. 1606, Page 1, Section Title, Lines 5-6,

2 by striking the words "county officials" and inserting in
3 lieu thereof the following: "political subdivisions"; and

4 Further amend said bill, page 15, section 140.190, line
5 55 by inserting after all of said line the following:

6 "164.450. 1. Any school district located in whole or
7 in part in any county with more than four hundred thousand
8 but fewer than five hundred thousand inhabitants that
9 receives voter approval for the issuance of bonds under this
10 chapter shall maintain a detailed accounting of each and
11 every expenditure by the school district for the moneys
12 generated by such issuance. Any such school district shall
13 be required to maintain a budget for each project approved
14 by the school district using moneys from the issuance of
15 bonds. Such budget shall detail the exact cost of the
16 project and the source of all moneys used to fund the
17 project. All information required under this subsection
18 regarding expenditures and budgets shall be maintained and
19 updated on the website of the school district and shall be
20 publicly available.

21 2. Continuation of any project undertaken by a school
22 district as described under subsection 1 of this section
23 shall be halted immediately upon exceeding the budgeted
24 amount of moneys to complete such project by more than ten
25 percent. The continuation of any such project described
26 under this subsection shall not occur until such time as the

Offered 4/27/22
Adopted "

27 school district receives voter approval under this chapter
28 for the issuance of further bonded indebtedness specifically
29 for such project.

30 3. Any taxpayer residing within a school district that
31 violates the provisions of this section may seek, and a
32 court shall order, injunctive relief against such school
33 district in any court of competent jurisdiction to enforce
34 the provisions of this section."; and

35 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 12

Offered by

Rizzo

of

11thAmend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 55,

2 by inserting after all of said line the following:

3 "144.051. Beginning June 1, 2026, and ending July 31,
4 2026, in addition to the exemptions granted pursuant to the
5 provisions of section 144.030, there is hereby exempted from
6 the provisions of and the computation of the tax levied,
7 assessed or payable pursuant to this chapter and the local
8 sales tax law as defined in section 32.085, and section
9 238.235, all charges for admissions, as defined in section
10 144.010, to any of the matches of the 2026 FIFA World Cup
11 soccer tournament which are held in any county with more
12 than seven hundred thousand but fewer than eight hundred
13 thousand inhabitants." ; and **ADC**

14 Further amend the title and enacting clause accordingly.

Offered 4/27/22
Adopted "1"

SENATE AMENDMENT NO. 13Offered by BECK of 1Amend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 55,

- 2 by inserting after all of said line the following:
- 3 "260.295. No building code adopted by a political
- 4 subdivision shall prohibit the use of refrigerants that are
- 5 approved for use under the provisions of 42 U.S.C. Section
- 6 7671k or the regulations promulgated thereunder, provided
- 7 any related equipment is installed in accordance with the
- 8 provisions of 42 U.S.C. Section 7671k or the regulations
- 9 promulgated thereunder. Any provision of a building code
- 10 that violates this section shall be null and void."; and
- 11 Further amend the title and enacting clause accordingly.

Offered 4/27/22
Adopted 11

SENATE AMENDMENT NO. 14

Offered by

Bratin

of

CassAmend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 15,

2 by inserting after all of said line the following:

3 "144.064. 1. No sales tax levied under this chapter
4 on any firearms or ammunition shall be levied at a rate that
5 is higher than the sales tax levied under this chapter or
6 any other excise tax levied on any sporting goods or
7 equipment or any hunting equipment.

8 2. Beginning August 28, 2022, in addition to all other
9 exemptions granted pursuant to this chapter, there is hereby
10 specifically exempted from the provisions of and from the
11 computation of the tax levied, assessed, or payable pursuant
12 to this chapter and the local sales tax law as defined in
13 section 32.085, all sales of firearms and ammunition made in
14 this state."

15 Further amend the title and enacting clause accordingly.

Offered 4/27/22
Adopted "

SENATE AMENDMENT NO. 17Offered by ONDER of 2Amend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 55,

2 by inserting after all of said line the following:

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

15 2. There are also specifically exempted from the
16 provisions of the local sales tax law as defined in section
17 32.085, section 238.235, and sections 144.010 to 144.525 and
18 144.600 to 144.761 and from the computation of the tax
19 levied, assessed or payable pursuant to the local sales tax
20 law as defined in section 32.085, section 238.235, and
21 sections 144.010 to 144.525 and 144.600 to 144.745:

22 (1) Motor fuel or special fuel subject to an excise
23 tax of this state, unless all or part of such excise tax is
24 refunded pursuant to section 142.824; or upon the sale at
25 retail of fuel to be consumed in manufacturing or creating
26 gas, power, steam, electrical current or in furnishing water

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27 to be sold ultimately at retail; or feed for livestock or
28 poultry; or grain to be converted into foodstuffs which are
29 to be sold ultimately in processed form at retail; or seed,
30 limestone or fertilizer which is to be used for seeding,
31 liming or fertilizing crops which when harvested will be
32 sold at retail or will be fed to livestock or poultry to be
33 sold ultimately in processed form at retail; economic
34 poisons registered pursuant to the provisions of the
35 Missouri pesticide registration ~~[law]~~ act, sections
36 ~~[281.220]~~ 281.210 to 281.310, which are to be used in
37 connection with the growth or production of crops, fruit
38 trees or orchards applied before, during, or after planting,
39 the crop of which when harvested will be sold at retail or
40 will be converted into foodstuffs which are to be sold
41 ultimately in processed form at retail;

42 (2) Materials, manufactured goods, machinery and parts
43 which when used in manufacturing, processing, compounding,
44 mining, producing or fabricating become a component part or
45 ingredient of the new personal property resulting from such
46 manufacturing, processing, compounding, mining, producing or
47 fabricating and which new personal property is intended to
48 be sold ultimately for final use or consumption; and
49 materials, including without limitation, gases and
50 manufactured goods, including without limitation slagging
51 materials and firebrick, which are ultimately consumed in
52 the manufacturing process by blending, reacting or
53 interacting with or by becoming, in whole or in part,
54 component parts or ingredients of steel products intended to
55 be sold ultimately for final use or consumption;

56 (3) Materials, replacement parts and equipment
57 purchased for use directly upon, and for the repair and
58 maintenance or manufacture of, motor vehicles, watercraft,

59 railroad rolling stock or aircraft engaged as common
60 carriers of persons or property;

61 (4) Replacement machinery, equipment, and parts and
62 the materials and supplies solely required for the
63 installation or construction of such replacement machinery,
64 equipment, and parts, used directly in manufacturing,
65 mining, fabricating or producing a product which is intended
66 to be sold ultimately for final use or consumption; and
67 machinery and equipment, and the materials and supplies
68 required solely for the operation, installation or
69 construction of such machinery and equipment, purchased and
70 used to establish new, or to replace or expand existing,
71 material recovery processing plants in this state. For the
72 purposes of this subdivision, a "material recovery
73 processing plant" means a facility that has as its primary
74 purpose the recovery of materials into a usable product or a
75 different form which is used in producing a new product and
76 shall include a facility or equipment which are used
77 exclusively for the collection of recovered materials for
78 delivery to a material recovery processing plant but shall
79 not include motor vehicles used on highways. For purposes
80 of this section, the terms motor vehicle and highway shall
81 have the same meaning pursuant to section 301.010. For the
82 purposes of this subdivision, subdivision (5) of this
83 subsection, and section 144.054, as well as the definition
84 in subdivision (9) of subsection 1 of section 144.010, the
85 term "product" includes telecommunications services and the
86 term "manufacturing" shall include the production, or
87 production and transmission, of telecommunications
88 services. The preceding sentence does not make a
89 substantive change in the law and is intended to clarify
90 that the term "manufacturing" has included and continues to
91 include the production and transmission of

92 "telecommunications services", as enacted in this
93 subdivision and subdivision (5) of this subsection, as well
94 as the definition in subdivision (9) of subsection 1 of
95 section 144.010. The preceding two sentences reaffirm
96 legislative intent consistent with the interpretation of
97 this subdivision and subdivision (5) of this subsection in
98 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d
99 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*
100 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and
101 accordingly abrogates the Missouri supreme court's
102 interpretation of those exemptions in *IBM Corporation v.*
103 *Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the
104 extent inconsistent with this section and *Southwestern Bell*
105 *Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc
106 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*,
107 182 S.W.3d 226 (Mo. banc 2005). The construction and
108 application of this subdivision as expressed by the Missouri
109 supreme court in *DST Systems, Inc. v. Director of Revenue*,
110 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v.*
111 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and
112 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182
113 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material
114 recovery is not the reuse of materials within a
115 manufacturing process or the use of a product previously
116 recovered. The material recovery processing plant shall
117 qualify under the provisions of this section regardless of
118 ownership of the material being recovered;

119 (5) Machinery and equipment, and parts and the
120 materials and supplies solely required for the installation
121 or construction of such machinery and equipment, purchased
122 and used to establish new or to expand existing
123 manufacturing, mining or fabricating plants in the state if
124 such machinery and equipment is used directly in

125 manufacturing, mining or fabricating a product which is
126 intended to be sold ultimately for final use or
127 consumption. The construction and application of this
128 subdivision as expressed by the Missouri supreme court in
129 *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo.
130 banc 2001); *Southwestern Bell Tel. Co. v. Director of*
131 *Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern*
132 *Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo.
133 banc 2005); is hereby affirmed;

134 (6) Tangible personal property which is used
135 exclusively in the manufacturing, processing, modification
136 or assembling of products sold to the United States
137 government or to any agency of the United States government;

138 (7) Animals or poultry used for breeding or feeding
139 purposes, or captive wildlife;

140 (8) Newsprint, ink, computers, photosensitive paper
141 and film, toner, printing plates and other machinery,
142 equipment, replacement parts and supplies used in producing
143 newspapers published for dissemination of news to the
144 general public;

145 (9) The rentals of films, records or any type of sound
146 or picture transcriptions for public commercial display;

147 (10) Pumping machinery and equipment used to propel
148 products delivered by pipelines engaged as common carriers;

149 (11) Railroad rolling stock for use in transporting
150 persons or property in interstate commerce and motor
151 vehicles licensed for a gross weight of twenty-four thousand
152 pounds or more or trailers used by common carriers, as
153 defined in section 390.020, in the transportation of persons
154 or property;

155 (12) Electrical energy used in the actual primary
156 manufacture, processing, compounding, mining or producing of
157 a product, or electrical energy used in the actual secondary

158 processing or fabricating of the product, or a material
159 recovery processing plant as defined in subdivision (4) of
160 this subsection, in facilities owned or leased by the
161 taxpayer, if the total cost of electrical energy so used
162 exceeds ten percent of the total cost of production, either
163 primary or secondary, exclusive of the cost of electrical
164 energy so used or if the raw materials used in such
165 processing contain at least twenty-five percent recovered
166 materials as defined in section 260.200. There shall be a
167 rebuttable presumption that the raw materials used in the
168 primary manufacture of automobiles contain at least twenty-
169 five percent recovered materials. For purposes of this
170 subdivision, "processing" means any mode of treatment, act
171 or series of acts performed upon materials to transform and
172 reduce them to a different state or thing, including
173 treatment necessary to maintain or preserve such processing
174 by the producer at the production facility;

175 (13) Anodes which are used or consumed in
176 manufacturing, processing, compounding, mining, producing or
177 fabricating and which have a useful life of less than one
178 year;

179 (14) Machinery, equipment, appliances and devices
180 purchased or leased and used solely for the purpose of
181 preventing, abating or monitoring air pollution, and
182 materials and supplies solely required for the installation,
183 construction or reconstruction of such machinery, equipment,
184 appliances and devices;

185 (15) Machinery, equipment, appliances and devices
186 purchased or leased and used solely for the purpose of
187 preventing, abating or monitoring water pollution, and
188 materials and supplies solely required for the installation,
189 construction or reconstruction of such machinery, equipment,
190 appliances and devices;

191 (16) Tangible personal property purchased by a rural
192 water district;

193 (17) All amounts paid or charged for admission or
194 participation or other fees paid by or other charges to
195 individuals in or for any place of amusement, entertainment
196 or recreation, games or athletic events, including museums,
197 fairs, zoos and planetariums, owned or operated by a
198 municipality or other political subdivision where all the
199 proceeds derived therefrom benefit the municipality or other
200 political subdivision and do not inure to any private
201 person, firm, or corporation, provided, however, that a
202 municipality or other political subdivision may enter into
203 revenue-sharing agreements with private persons, firms, or
204 corporations providing goods or services, including
205 management services, in or for the place of amusement,
206 entertainment or recreation, games or athletic events, and
207 provided further that nothing in this subdivision shall
208 exempt from tax any amounts retained by any private person,
209 firm, or corporation under such revenue-sharing agreement;

210 (18) All sales of insulin, and all sales, rentals,
211 repairs, and parts of durable medical equipment, prosthetic
212 devices, and orthopedic devices as defined on January 1,
213 1980, by the federal Medicare program pursuant to Title
214 XVIII of the Social Security Act of 1965, including the
215 items specified in Section 1862(a)(12) of that act (42
216 U.S.C. Section 1395y, as amended), and also specifically
217 including hearing aids and hearing aid supplies and all
218 sales of drugs which may be legally dispensed by a licensed
219 pharmacist only upon a lawful prescription of a practitioner
220 licensed to administer those items, including samples and
221 materials used to manufacture samples which may be dispensed
222 by a practitioner authorized to dispense such samples and
223 all sales or rental of medical oxygen, home respiratory

224 equipment and accessories including parts, and hospital beds
225 and accessories and ambulatory aids including parts, and all
226 sales or rental of manual and powered wheelchairs including
227 parts, and stairway lifts, Braille writers, electronic
228 Braille equipment and, if purchased or rented by or on
229 behalf of a person with one or more physical or mental
230 disabilities to enable them to function more independently,
231 all sales or rental of scooters including parts, and reading
232 machines, electronic print enlargers and magnifiers,
233 electronic alternative and augmentative communication
234 devices, and items used solely to modify motor vehicles to
235 permit the use of such motor vehicles by individuals with
236 disabilities or sales of over-the-counter or nonprescription
237 drugs to individuals with disabilities, and drugs required
238 by the Food and Drug Administration to meet the over-the-
239 counter drug product labeling requirements in 21 CFR 201.66,
240 or its successor, as prescribed by a health care
241 practitioner licensed to prescribe;

242 (19) All sales made by or to religious and charitable
243 organizations and institutions in their religious,
244 charitable or educational functions and activities and all
245 sales made by or to all elementary and secondary schools
246 operated at public expense in their educational functions
247 and activities;

248 (20) All sales of aircraft to common carriers for
249 storage or for use in interstate commerce and all sales made
250 by or to not-for-profit civic, social, service or fraternal
251 organizations, including fraternal organizations which have
252 been declared tax-exempt organizations pursuant to Section
253 501(c)(8) or (10) of the 1986 Internal Revenue Code, as
254 amended, in their civic or charitable functions and
255 activities and all sales made to eleemosynary and penal
256 institutions and industries of the state, and all sales made

257 to any private not-for-profit institution of higher
258 education not otherwise excluded pursuant to subdivision
259 (19) of this subsection or any institution of higher
260 education supported by public funds, and all sales made to a
261 state relief agency in the exercise of relief functions and
262 activities;

263 (21) All ticket sales made by benevolent, scientific
264 and educational associations which are formed to foster,
265 encourage, and promote progress and improvement in the
266 science of agriculture and in the raising and breeding of
267 animals, and by nonprofit summer theater organizations if
268 such organizations are exempt from federal tax pursuant to
269 the provisions of the Internal Revenue Code and all
270 admission charges and entry fees to the Missouri state fair
271 or any fair conducted by a county agricultural and
272 mechanical society organized and operated pursuant to
273 sections 262.290 to 262.530;

274 (22) All sales made to any private not-for-profit
275 elementary or secondary school, all sales of feed additives,
276 medications or vaccines administered to livestock or poultry
277 in the production of food or fiber, all sales of pesticides
278 used in the production of crops, livestock or poultry for
279 food or fiber, all sales of bedding used in the production
280 of livestock or poultry for food or fiber, all sales of
281 propane or natural gas, electricity or diesel fuel used
282 exclusively for drying agricultural crops, natural gas used
283 in the primary manufacture or processing of fuel ethanol as
284 defined in section 142.028, natural gas, propane, and
285 electricity used by an eligible new generation cooperative
286 or an eligible new generation processing entity as defined
287 in section 348.432, and all sales of farm machinery and
288 equipment, other than airplanes, motor vehicles and
289 trailers, and any freight charges on any exempt item. As

290 used in this subdivision, the term "feed additives" means
291 tangible personal property which, when mixed with feed for
292 livestock or poultry, is to be used in the feeding of
293 livestock or poultry. As used in this subdivision, the term
294 "pesticides" includes adjuvants such as crop oils,
295 surfactants, wetting agents and other assorted pesticide
296 carriers used to improve or enhance the effect of a
297 pesticide and the foam used to mark the application of
298 pesticides and herbicides for the production of crops,
299 livestock or poultry. As used in this subdivision, the term
300 "farm machinery and equipment" means new or used farm
301 tractors and such other new or used farm machinery and
302 equipment and repair or replacement parts thereon and any
303 accessories for and upgrades to such farm machinery and
304 equipment, rotary mowers used exclusively for agricultural
305 purposes, and supplies and lubricants used exclusively,
306 solely, and directly for producing crops, raising and
307 feeding livestock, fish, poultry, pheasants, chukar, quail,
308 or for producing milk for ultimate sale at retail, including
309 field drain tile, and one-half of each purchaser's purchase
310 of diesel fuel therefor which is:

- 311 (a) Used exclusively for agricultural purposes;
 - 312 (b) Used on land owned or leased for the purpose of
313 producing farm products; and
 - 314 (c) Used directly in producing farm products to be
315 sold ultimately in processed form or otherwise at retail or
316 in producing farm products to be fed to livestock or poultry
317 to be sold ultimately in processed form at retail;
- 318 (23) Except as otherwise provided in section 144.032,
319 all sales of metered water service, electricity, electrical
320 current, natural, artificial or propane gas, wood, coal or
321 home heating oil for domestic use and in any city not within

322 a county, all sales of metered or unmetered water service
323 for domestic use:

324 (a) "Domestic use" means that portion of metered water
325 service, electricity, electrical current, natural,
326 artificial or propane gas, wood, coal or home heating oil,
327 and in any city not within a county, metered or unmetered
328 water service, which an individual occupant of a residential
329 premises uses for nonbusiness, noncommercial or
330 nonindustrial purposes. Utility service through a single or
331 master meter for residential apartments or condominiums,
332 including service for common areas and facilities and vacant
333 units, shall be deemed to be for domestic use. Each seller
334 shall establish and maintain a system whereby individual
335 purchases are determined as exempt or nonexempt;

336 (b) Regulated utility sellers shall determine whether
337 individual purchases are exempt or nonexempt based upon the
338 seller's utility service rate classifications as contained
339 in tariffs on file with and approved by the Missouri public
340 service commission. Sales and purchases made pursuant to
341 the rate classification "residential" and sales to and
342 purchases made by or on behalf of the occupants of
343 residential apartments or condominiums through a single or
344 master meter, including service for common areas and
345 facilities and vacant units, shall be considered as sales
346 made for domestic use and such sales shall be exempt from
347 sales tax. Sellers shall charge sales tax upon the entire
348 amount of purchases classified as nondomestic use. The
349 seller's utility service rate classification and the
350 provision of service thereunder shall be conclusive as to
351 whether or not the utility must charge sales tax;

352 (c) Each person making domestic use purchases of
353 services or property and who uses any portion of the
354 services or property so purchased for a nondomestic use

355 shall, by the fifteenth day of the fourth month following
356 the year of purchase, and without assessment, notice or
357 demand, file a return and pay sales tax on that portion of
358 nondomestic purchases. Each person making nondomestic
359 purchases of services or property and who uses any portion
360 of the services or property so purchased for domestic use,
361 and each person making domestic purchases on behalf of
362 occupants of residential apartments or condominiums through
363 a single or master meter, including service for common areas
364 and facilities and vacant units, under a nonresidential
365 utility service rate classification may, between the first
366 day of the first month and the fifteenth day of the fourth
367 month following the year of purchase, apply for credit or
368 refund to the director of revenue and the director shall
369 give credit or make refund for taxes paid on the domestic
370 use portion of the purchase. The person making such
371 purchases on behalf of occupants of residential apartments
372 or condominiums shall have standing to apply to the director
373 of revenue for such credit or refund;

374 (24) All sales of handicraft items made by the seller
375 or the seller's spouse if the seller or the seller's spouse
376 is at least sixty-five years of age, and if the total gross
377 proceeds from such sales do not constitute a majority of the
378 annual gross income of the seller;

379 (25) Excise taxes, collected on sales at retail,
380 imposed by Sections 4041, 4071, 4081, [4091,] 4161, 4181,
381 4251, 4261 and 4271 of Title 26, United States Code. The
382 director of revenue shall promulgate rules pursuant to
383 chapter 536 to eliminate all state and local sales taxes on
384 such excise taxes;

385 (26) Sales of fuel consumed or used in the operation
386 of ships, barges, or waterborne vessels which are used
387 primarily in or for the transportation of property or cargo,

388 or the conveyance of persons for hire, on navigable rivers
389 bordering on or located in part in this state, if such fuel
390 is delivered by the seller to the purchaser's barge, ship,
391 or waterborne vessel while it is afloat upon such river;

392 (27) All sales made to an interstate compact agency
393 created pursuant to sections 70.370 to 70.441 or sections
394 238.010 to 238.100 in the exercise of the functions and
395 activities of such agency as provided pursuant to the
396 compact;

397 (28) Computers, computer software and computer
398 security systems purchased for use by architectural or
399 engineering firms headquartered in this state. For the
400 purposes of this subdivision, "headquartered in this state"
401 means the office for the administrative management of at
402 least four integrated facilities operated by the taxpayer is
403 located in the state of Missouri;

404 (29) All livestock sales when either the seller is
405 engaged in the growing, producing or feeding of such
406 livestock, or the seller is engaged in the business of
407 buying and selling, bartering or leasing of such livestock;

408 (30) All sales of barges which are to be used
409 primarily in the transportation of property or cargo on
410 interstate waterways;

411 (31) Electrical energy or gas, whether natural,
412 artificial or propane, water, or other utilities which are
413 ultimately consumed in connection with the manufacturing of
414 cellular glass products or in any material recovery
415 processing plant as defined in subdivision (4) of this
416 subsection;

417 (32) Notwithstanding other provisions of law to the
418 contrary, all sales of pesticides or herbicides used in the
419 production of crops, aquaculture, livestock or poultry;

420 (33) Tangible personal property and utilities
421 purchased for use or consumption directly or exclusively in
422 the research and development of agricultural/biotechnology
423 and plant genomics products and prescription pharmaceuticals
424 consumed by humans or animals;

425 (34) All sales of grain bins for storage of grain for
426 resale;

427 (35) All sales of feed which are developed for and
428 used in the feeding of pets owned by a commercial breeder
429 when such sales are made to a commercial breeder, as defined
430 in section 273.325, and licensed pursuant to sections
431 273.325 to 273.357;

432 (36) All purchases by a contractor on behalf of an
433 entity located in another state, provided that the entity is
434 authorized to issue a certificate of exemption for purchases
435 to a contractor under the provisions of that state's laws.
436 For purposes of this subdivision, the term "certificate of
437 exemption" shall mean any document evidencing that the
438 entity is exempt from sales and use taxes on purchases
439 pursuant to the laws of the state in which the entity is
440 located. Any contractor making purchases on behalf of such
441 entity shall maintain a copy of the entity's exemption
442 certificate as evidence of the exemption. If the exemption
443 certificate issued by the exempt entity to the contractor is
444 later determined by the director of revenue to be invalid
445 for any reason and the contractor has accepted the
446 certificate in good faith, neither the contractor or the
447 exempt entity shall be liable for the payment of any taxes,
448 interest and penalty due as the result of use of the invalid
449 exemption certificate. Materials shall be exempt from all
450 state and local sales and use taxes when purchased by a
451 contractor for the purpose of fabricating tangible personal
452 property which is used in fulfilling a contract for the

453 purpose of constructing, repairing or remodeling facilities
454 for the following:

455 (a) An exempt entity located in this state, if the
456 entity is one of those entities able to issue project
457 exemption certificates in accordance with the provisions of
458 section 144.062; or

459 (b) An exempt entity located outside the state if the
460 exempt entity is authorized to issue an exemption
461 certificate to contractors in accordance with the provisions
462 of that state's law and the applicable provisions of this
463 section;

464 (37) All sales or other transfers of tangible personal
465 property to a lessor who leases the property under a lease
466 of one year or longer executed or in effect at the time of
467 the sale or other transfer to an interstate compact agency
468 created pursuant to sections 70.370 to 70.441 or sections
469 238.010 to 238.100;

470 (38) Sales of tickets to any collegiate athletic
471 championship event that is held in a facility owned or
472 operated by a governmental authority or commission, a quasi-
473 governmental agency, a state university or college or by the
474 state or any political subdivision thereof, including a
475 municipality, and that is played on a neutral site and may
476 reasonably be played at a site located outside the state of
477 Missouri. For purposes of this subdivision, "neutral site"
478 means any site that is not located on the campus of a
479 conference member institution participating in the event;

480 (39) All purchases by a sports complex authority
481 created under section 64.920, and all sales of utilities by
482 such authority at the authority's cost that are consumed in
483 connection with the operation of a sports complex leased to
484 a professional sports team;

485 (40) All materials, replacement parts, and equipment
486 purchased for use directly upon, and for the modification,
487 replacement, repair, and maintenance of aircraft, aircraft
488 power plants, and aircraft accessories;

489 (41) Sales of sporting clays, wobble, skeet, and trap
490 targets to any shooting range or similar places of business
491 for use in the normal course of business and money received
492 by a shooting range or similar places of business from
493 patrons and held by a shooting range or similar place of
494 business for redistribution to patrons at the conclusion of
495 a shooting event;

496 (42) All sales of motor fuel, as defined in section
497 142.800, used in any watercraft, as defined in section
498 306.010;

499 (43) Any new or used aircraft sold or delivered in
500 this state to a person who is not a resident of this state
501 or a corporation that is not incorporated in this state, and
502 such aircraft is not to be based in this state and shall not
503 remain in this state more than ten business days subsequent
504 to the last to occur of:

505 (a) The transfer of title to the aircraft to a person
506 who is not a resident of this state or a corporation that is
507 not incorporated in this state; or

508 (b) The date of the return to service of the aircraft
509 in accordance with 14 CFR 91.407 for any maintenance,
510 preventive maintenance, rebuilding, alterations, repairs, or
511 installations that are completed contemporaneously with the
512 transfer of title to the aircraft to a person who is not a
513 resident of this state or a corporation that is not
514 incorporated in this state;

515 (44) Motor vehicles registered in excess of fifty-four
516 thousand pounds, and the trailers pulled by such motor
517 vehicles, that are actually used in the normal course of

518 business to haul property on the public highways of the
519 state, and that are capable of hauling loads commensurate
520 with the motor vehicle's registered weight; and the
521 materials, replacement parts, and equipment purchased for
522 use directly upon, and for the repair and maintenance or
523 manufacture of such vehicles. For purposes of this
524 subdivision, "motor vehicle" and "public highway" shall have
525 the meaning as ascribed in section 390.020;

526 (45) All internet access or the use of internet access
527 regardless of whether the tax is imposed on a provider of
528 internet access or a buyer of internet access. For purposes
529 of this subdivision, the following terms shall mean:

530 (a) "Direct costs", costs incurred by a governmental
531 authority solely because of an internet service provider's
532 use of the public right-of-way. The term shall not include
533 costs that the governmental authority would have incurred if
534 the internet service provider did not make such use of the
535 public right-of-way. Direct costs shall be determined in a
536 manner consistent with generally accepted accounting
537 principles;

538 (b) "Internet", computer and telecommunications
539 facilities, including equipment and operating software, that
540 comprises the interconnected worldwide network that employ
541 the transmission control protocol or internet protocol, or
542 any predecessor or successor protocols to that protocol, to
543 communicate information of all kinds by wire or radio;

544 (c) "Internet access", a service that enables users to
545 connect to the internet to access content, information, or
546 other services without regard to whether the service is
547 referred to as telecommunications, communications,
548 transmission, or similar services, and without regard to
549 whether a provider of the service is subject to regulation
550 by the Federal Communications Commission as a common carrier

551 under 47 U.S.C. Section 201, et seq. For purposes of this
552 subdivision, internet access also includes: the purchase,
553 use, or sale of communications services, including
554 telecommunications services as defined in section 144.010,
555 to the extent the communications services are purchased,
556 used, or sold to provide the service described in this
557 subdivision or to otherwise enable users to access content,
558 information, or other services offered over the internet;
559 services that are incidental to the provision of a service
560 described in this subdivision, when furnished to users as
561 part of such service, including a home page, electronic
562 mail, and instant messaging, including voice-capable and
563 video-capable electronic mail and instant messaging, video
564 clips, and personal electronic storage capacity; a home page
565 electronic mail and instant messaging, including voice-
566 capable and video-capable electronic mail and instant
567 messaging, video clips, and personal electronic storage
568 capacity that are provided independently or that are not
569 packed with internet access. As used in this subdivision,
570 internet access does not include voice, audio, and video
571 programming or other products and services, except services
572 described in this paragraph or this subdivision, that use
573 internet protocol or any successor protocol and for which
574 there is a charge, regardless of whether the charge is
575 separately stated or aggregated with the charge for services
576 described in this paragraph or this subdivision;

577 (d) "Tax", any charge imposed by the state or a
578 political subdivision of the state for the purpose of
579 generating revenues for governmental purposes and that is
580 not a fee imposed for a specific privilege, service, or
581 benefit conferred, except as described as otherwise under
582 this subdivision, or any obligation imposed on a seller to
583 collect and to remit to the state or a political subdivision

584 of the state any gross retail tax, sales tax, or use tax
585 imposed on a buyer by such a governmental entity. The term
586 tax shall not include any franchise fee or similar fee
587 imposed or authorized under ~~[section]~~ sections 67.1830 ~~[or~~
588 ~~67.2689]~~ to 67.1846; Section 622 or 653 of the
589 Communications Act of 1934, 47 U.S.C. Section 542 and 47
590 U.S.C. Section 573; or any other fee related to obligations
591 of telecommunications carriers under the Communications Act
592 of 1934, 47 U.S.C. Section 151, et seq., except to the
593 extent that:

594 a. The fee is not imposed for the purpose of
595 recovering direct costs incurred by the franchising or other
596 governmental authority from providing the specific
597 privilege, service, or benefit conferred to the payer of the
598 fee; or

599 b. The fee is imposed for the use of a public right-of-
600 way based on a percentage of the service revenue, and the
601 fee exceeds the incremental direct costs incurred by the
602 governmental authority associated with the provision of that
603 right-of-way to the provider of internet access service.

604 Nothing in this subdivision shall be interpreted as an
605 exemption from taxes due on goods or services that were
606 subject to tax on January 1, 2016;

607 (46) All sales of diapers. For the purposes of this
608 subdivision, "diapers" means absorbent garments worn by
609 infants or toddlers who are not toilet-trained or by
610 individuals who are incapable of controlling their bladder
611 or bowel movements;

612 (47) All sales of feminine hygiene products. For the
613 purposes of this subdivision, "feminine hygiene products"
614 shall mean tampons, pads, liners, and cups.

615 3. Any ruling, agreement, or contract, whether written
616 or oral, express or implied, between a person and this

617 state's executive branch, or any other state agency or
618 department, stating, agreeing, or ruling that such person is
619 not required to collect sales and use tax in this state
620 despite the presence of a warehouse, distribution center, or
621 fulfillment center in this state that is owned or operated
622 by the person or an affiliated person shall be null and void
623 unless it is specifically approved by a majority vote of
624 each of the houses of the general assembly. For purposes of
625 this subsection, an "affiliated person" means any person
626 that is a member of the same controlled group of
627 corporations as defined in Section 1563(a) of the Internal
628 Revenue Code of 1986, as amended, as the vendor or any other
629 entity that, notwithstanding its form of organization, bears
630 the same ownership relationship to the vendor as a
631 corporation that is a member of the same controlled group of
632 corporations as defined in Section 1563(a) of the Internal
633 Revenue Code, as amended."; and

634 Further amend said bill, page 22, section 473.742, line
635 113, by inserting after all of said line the following:

636 "Section 1. No public employee, as that term is
637 defined in section 105.500, shall be required by any
638 political subdivision to receive a vaccination against COVID-
639 19 as a condition of commencing or continuing employment. As
640 used in this section, the term "political subdivision" shall
641 not include any facility that meets the definition of
642 hospital in section 197.020, any long term care facility
643 licensed under chapter 198, any entity that meets the
644 definition of facility in section 199.170, any facility
645 certified by the Centers for Medicare and Medicaid Services
646 (CMS), any state department or agency, or employees thereof,
647 that are part of an onsite survey team performing federal
648 oversight of certified providers and suppliers for CMS, or

649 any entity or individual licensed under sections 190.001 to
650 190.245."; and

651 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 18Offered by Rozzini of 5Amend SS/SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:

3 "59.310. 1. The county recorder of deeds may refuse
4 any document presented for recording that does not meet the
5 following requirements:

6 (1) The document shall consist of one or more
7 individual pages printed only on one side and not
8 permanently bound nor in a continuous form. The document
9 shall not have any attachment stapled or otherwise affixed
10 to any page except as necessary to comply with statutory
11 requirements, provided that a document may be stapled
12 together for presentation for recording; a label that is
13 firmly attached with a bar code or return address may be
14 accepted for recording;

15 (2) The size of print or type shall not be smaller
16 than eight-point type and shall be in black or dark ink.
17 Should any document presented for recording contain type
18 smaller than eight-point type, such document shall be
19 accompanied by an exact typewritten copy not smaller than
20 eight-point type to be recorded contemporaneously as
21 additional pages of the
22 document;

23 (3) The document must be of sufficient legibility to
24 produce a clear and legible reproduction thereof. Should
25 any document not be of sufficient legibility to produce a
26 clear and legible reproduction, such document shall be

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27 accompanied by an exact typewritten copy not smaller than
28 eight-point type to be recorded contemporaneously as
29 additional pages of the document;

30 (4) The document shall be on white ~~paper~~ or light-
31 colored paper of not less than twenty-pound weight without
32 watermarks or other visible inclusions, except for plats and
33 surveys, which may be on materials such as Mylar or velum.
34 All text within the document shall be of sufficient color
35 and clarity to ensure that when the text is reproduced from
36 record, it shall be readable;

37 (5) All signatures on a document shall be in black or
38 dark ink, such that such signatures shall be of sufficient
39 color and clarity to ensure that when the text is reproduced
40 from record, it shall be readable, and shall have the
41 corresponding name typed, printed or stamped underneath said
42 signature. The typing or printing of any name or the
43 applying of an embossed or inked stamp shall not cover or
44 otherwise materially interfere with any part of the document
45 except where provided for by law;

46 (6) The documents shall have a top margin of at least
47 three inches of vertical space from left to right, to be
48 reserved for the recorder of deeds' certification and use.
49 All other margins on the document shall be a minimum of
50 three-fourths of one inch on all sides. Nonessential
51 information such as form numbers, page numbers or customer
52 notations may be placed in the margin. A document may be
53 recorded if a minor portion of a seal or incidental writing
54 extends beyond the margins. The recorder of deeds will not
55 incur any liability for not showing any seal or information
56 that extends beyond the margins of the permanent archival
57 record.

58 2. Every document containing any of the items listed
59 in this subsection that is presented for recording, except

60 plats and surveys, shall have such information on the first
61 page below the three-inch horizontal margin:

- 62 (1) The title of the document;
- 63 (2) The date of the document;
- 64 (3) All grantors' names and marital status;
- 65 (4) All grantees' names;
- 66 (5) Any statutory addresses;
- 67 (6) The legal description of the property; and
- 68 (7) Reference book and pages for statutory
69 requirements, if applicable.

70 If there is not sufficient room on the first page for
71 all of the information required by this subsection, the page
72 reference within the document where the information is set
73 out shall be stated on the first page.

74 3. From January 1, 2002, documents which do not meet
75 the requirements set forth in this section may be recorded
76 for an additional fee of twenty-five dollars, which shall be
77 deposited in the recorders' fund established pursuant to
78 subsection 1 of section 59.319.

79 4. Documents which are exempt from format requirements
80 and which the recorder of deeds may record include the
81 following:

- 82 (1) Documents which were signed prior to January 1,
83 2002;
- 84 (2) Military separation papers;
- 85 (3) Documents executed outside the United States;
- 86 (4) Certified copies of documents, including birth and
87 death certificates;
- 88 (5) Any document where one of the original parties is
89 deceased or otherwise incapacitated; and
- 90 (6) Judgments or other documents formatted to meet
91 court requirements.

92 5. Any document rejected by a recorder of deeds shall
93 be returned to the preparer or presenter accompanied by an
94 explanation of the reason it could not be recorded.

95 6. Recorders of deeds shall be allowed fees for their
96 services as follows:

97 (1) For recording every deed or instrument: five
98 dollars for the first page and three dollars for each page
99 thereafter except for plats and surveys;

100 (2) For copying or reproducing any recorded
101 instrument, except surveys and plats: a fee not to exceed
102 two dollars for the first page and one dollar for each page
103 thereafter;

104 (3) For every certificate and seal, except when
105 recording an instrument: one dollar;

106 (4) For recording a plat or survey of a subdivision,
107 outlets or condominiums: twenty-five dollars for each sheet
108 of drawings or calculations based on a size not to exceed
109 twenty-four inches in width by eighteen inches in height.
110 For recording a survey of one or more tracts: five dollars
111 for each sheet of drawings or calculations based on a size
112 not to exceed twenty-four inches in width by eighteen inches
113 in height. Any plat or survey larger than eighteen inches
114 by twenty-four inches shall be counted as an additional
115 sheet for each additional eighteen inches by twenty-four
116 inches, or fraction thereof, plus five dollars per page of
117 other material;

118 (5) For copying a plat or survey of one or more
119 tracts: a fee not to exceed five dollars for each sheet of
120 drawings and calculations not larger than twenty-four inches
121 in width and eighteen inches in height and one dollar for
122 each page of other material;

123 (6) For a document which releases or assigns more than
124 one item: five dollars for each item beyond one released or
125 assigned in addition to any other charges which may apply;

126 (7) For every certified copy of a marriage license or
127 application for a marriage license: two dollars;

128 (8) For duplicate copies of the records in a medium
129 other than paper, the recorder of deeds shall set a
130 reasonable fee not to exceed the costs associated with
131 document search and duplication; and

132 (9) For all other use of equipment, personnel services
133 and office facilities, the recorder of deeds may set a
134 reasonable fee.

135 92.720. 1. If any of the lands or town lots contained
136 in the back tax book or list of delinquent lands or lots
137 remain unredeemed on the first day of January, the collector
138 may file suit in the circuit court against such lands or
139 lots to enforce the lien of the state and city as herein
140 provided in sections 92.700 to 92.920.

141 2. The collector shall note opposite such tract in the
142 back tax book the fact that suit has been commenced.

143 3. The collector shall compile lists of all state,
144 city, school and other tax bills collectible by him which
145 are delinquent according to his records and he shall assign
146 a serial number to each parcel of real estate in each list
147 and if suit has been filed in the circuit court of the city
148 on any delinquent tax bill included in any list, the
149 collector shall give the court docket number of each suit.

150 4. The sheriff may appoint the collector and the
151 collector's deputies as deputy sheriffs, and when so
152 appointed they may serve all process in matters pertaining
153 to sections 92.700 to 92.920 with like effect as the sheriff
154 himself might do.

155 5. No action for recovery of taxes against real estate
156 shall be commenced, had or maintained, unless action
157 therefor shall be commenced within five years after
158 delinquency.

159 6. For any improved parcel identified by a city
160 operating under sections 92.700 to 92.920 as being vacant,
161 the collector shall, within no more than two years after
162 delinquency, file suit in the circuit court against such
163 lands or lots to enforce the lien of the state and the city
164 as provided in sections 92.700 to 92.920. Failure of the
165 collector to bring suit within the time frame prescribed
166 herein shall not constitute a defense or bar an action for
167 the collection of taxes as otherwise provided by this
168 section.

169 92.740. 1. A suit for the foreclosure of the tax
170 liens herein provided for shall be instituted by filing in
171 the appropriate office of the circuit clerk and with the
172 land reutilization authority a petition, which petition
173 shall contain a caption, a copy of the list prepared by the
174 collector, and a prayer. Such petition without further
175 allegation shall be deemed to be sufficient.

176 2. The caption shall be in the following form:

177 In the Circuit Court of _____ Missouri,
178 In the Matter of
179 Foreclosure of Liens for Delinquent Land Taxes
180 By Action in Rem.
181 Collector of Revenue of _____, Missouri,
182 Plaintiff
183 -vs-
184 Parcels of Land Encumbered with Delinquent Tax
185 Liens, Defendants

186 3. The petition shall conclude with a prayer that all
187 tax liens upon such real estate be foreclosed; that the
188 court determine the amounts and priorities of all tax bills,
189 together with interest, penalties, costs, and attorney's
190 fees; that the court order such real estate to be sold by
191 the sheriff at public sale as provided by sections 92.700 to
192 92.920 and that thereafter a report of such sale be made by
193 the sheriff to the court for further proceedings under the
194 provisions of sections 92.700 to 92.920.

195 4. The petition when so filed shall have the same
196 force and effect with respect to each parcel of real estate
197 therein described as a separate suit instituted to foreclose
198 the tax lien or liens against any one of said parcels of
199 real estate.

200 5. For each petition filed, the collector shall make
201 available to the public a list detailing each parcel
202 included in the suit.

203 92.750. 1. Except as otherwise provided in subsection
204 4 of this section, any person having any right, title, or
205 interest in, or lien upon, any parcel of real estate
206 described in such petition may redeem such parcel of real
207 estate by paying to the collector all of the sums mentioned
208 therein, including principal, interest, penalties,
209 attorney's fees and costs then due, at any time prior to the
210 time of the foreclosure sale of such real estate by the
211 sheriff.

212 2. In the event of failure to redeem prior to the time
213 of the foreclosure sale by the sheriff, such person shall be
214 barred and forever foreclosed of all his right, title and
215 interest in and to the parcels of real estate described in
216 such petition.

217 3. Upon redemption, as permitted by this section, the
218 person redeeming shall be entitled to a certificate of

219 redemption from the collector describing the property in the
220 same manner as it is described in such petition, and the
221 collector shall thereupon note on his records the word
222 "redeemed" and the date of such payment opposite the
223 description of such parcel of real estate.

224 4. For any improved nonhomestead parcel, any person
225 having any right, title, or interest in, or lien upon, any
226 parcel of real estate described in the petition may redeem
227 such parcel of real estate at any time prior to the time of
228 the foreclosure sale of such real estate by the sheriff by
229 paying to the collector all of the sums due as of the date
230 of redemption mentioned therein, including principal,
231 interest, penalties, attorney's fees, and costs then due
232 including, but not limited to, all debts owed to the city,
233 exclusive of any debts owed to any statutorily created sewer
234 district, that are known to the collector and that may be
235 collected pursuant to section 67.451, such as amounts for
236 water, forestry, nuisance abatement, special tax bills, and
237 vacant building assessments.

238 92.760. 1. The collector shall also cause to be
239 prepared and mailed in an envelope with postage prepaid,
240 within thirty days after the filing of such petition, a
241 brief notice of the filing of the suit, to the persons named
242 in the petition as [being the owners] having an interest in
243 the parcel, according to the records of the assessor, or
244 otherwise known to the collector, for the respective parcels
245 of real estate described in the petition. The notices shall
246 be sent to the addresses [of such persons upon the records
247 of the assessor] most likely to apprise the parties of the
248 proceedings as provided, and in the event that any name or
249 address does not appear on the records of the assessor, with
250 respect to any parcel of real estate, the collector shall so
251 state in an affidavit, giving the serial number of each

252 parcel of real estate affected. Such affidavit shall be
253 filed in the suit with the circuit clerk not later than
254 sixty days after the date of the first publication of the
255 notice of foreclosure. The failure of the collector to mail
256 the notice as provided in this section shall invalidate any
257 proceedings brought pursuant to the provisions of sections
258 92.700 to 92.920. The failure of the collector to file the
259 affidavit as provided in this section shall not affect the
260 validity of any proceedings brought pursuant to the
261 provisions of sections 92.700 to 92.920.

262 2. Such notice shall be substantially as follows:

263 To the person to whom this notice is addressed:

264 According to [the] available records [in the
265 assessor's office], you [are the record owner as
266 to] have a legal interest in one or more parcels
267 of real estate described in a certain petition
268 bearing cause No. _____ (fill in number of case)
269 filed in the Circuit Court of _____, Missouri, at
270 _____ (fill in city), on _____, 20_____,
271 wherein a foreclosure of the lien of various
272 delinquent tax bills is sought and a court order
273 asked for the purpose of selling such real estate
274 at a public sale for payment of all delinquent tax
275 bills, together with interest, penalties,
276 attorney's fees and costs. Publication of notice
277 of such foreclosure was commenced on the _____
278 day of _____, 20_____, in _____ (here insert
279 name of city), Missouri.

280 THE COLLECTOR OF THE CITY OF _____ (Insert name
281 of city) HAS FILED A LAWSUIT AGAINST YOUR
282 PROPERTY. THE LAWSUIT SAYS THAT YOU ARE BEHIND ON
283 YOUR PROPERTY TAXES. YOU COULD LOSE YOUR PROPERTY
284 IF YOU DON'T DO ANYTHING ABOUT THIS.

285 YOU HAVE A RIGHT TO ENTER INTO AN AGREEMENT WITH
286 THE COLLECTOR TO BRING YOUR TAXES UP TO DATE. YOU
287 MAY CONTACT THE COLLECTOR BY CALLING _____
288 (Insert telephone number of collector). IF YOU DO
289 NOT UNDERSTAND THIS NOTICE, OR YOU DO NOT KNOW

290 WHAT TO DO, YOU MAY CALL THIS OFFICE FOR FURTHER
291 EXPLANATION OR SEE A LAWYER RIGHT AWAY.

292 Unless all delinquent taxes be paid upon the
293 parcels of real estate described in such petition
294 and such real estate redeemed prior to the time of
295 the foreclosure sale of such real estate by the
296 sheriff, the owner or any person claiming any
297 right, title or interest in or to, or lien upon,
298 any such parcels of real estate shall be forever
299 barred and foreclosed of all right, title and
300 interest and equity of redemption in and to such
301 parcels of real estate; except that any such
302 persons shall have the right to file an answer in
303 said suit on or before the _____ day of _____,
304 20_____, in the office of the Circuit Clerk and a
305 copy thereof to the Collector, setting forth in
306 detail the nature and amount of the interest and
307 any defense or objection to the foreclosure. Dated
308 _____

309 _____
310 Collector of Revenue
311 _____, Missouri
312 (Name of City)
313 Address _____

314 92.765. Affidavits of publication of notice of
315 foreclosure, and of posting, mailing, or other acts required
316 by the provisions of sections 92.700 to 92.920 shall be
317 filed in the office of the circuit clerk prior to the trial,
318 and when so filed shall constitute part of the evidentiary
319 documents in the foreclosure suit. Such affidavits shall be
320 prima facie evidence of the performance of acts therein
321 described, and may be so used in the trial of the suit,
322 unless challenged by verified answer duly filed in the
323 suit. The collector shall file with the court an affidavit
324 of compliance with notice requirements of sections 92.700 to
325 92.920 prior to any sheriff's sale. The affidavit shall

326 include the identities of all parties to whom notice was
327 attempted and by what means. In the case of mailed notice
328 returned undeliverable, the collector's affidavit shall
329 certify that additional notice was attempted and by what
330 means. The expense of complying with this section shall be
331 taxed and collected as other costs in the suit.

332 92.770. 1. The collector may employ such attorneys as
333 he deems necessary to collect such taxes and to prosecute
334 suits for taxes.

335 2. Such attorneys shall receive as total compensation
336 a sum, not to exceed six percent of the amount of taxes
337 actually collected and paid into the treasury, and an
338 additional sum not to exceed two dollars for each suit filed
339 when publication is not necessary and not to exceed five
340 dollars where publication is necessary, as may be agreed
341 upon in writing and approved by the collector, before such
342 services are rendered.

343 3. The ~~attorney~~ attorney's fees shall be taxed as
344 costs in the suit and collected as other costs.

345 92.775. 1. Upon the trial of the cause upon the
346 question of foreclosure, the tax bill shall be prima facie
347 proof that the tax described in the tax bill has been
348 validly assessed at the time indicated by the tax bill and
349 that the tax is unpaid. Any person alleging any
350 jurisdictional defect or invalidity in the tax bill or in
351 the sale thereof must particularly specify in his answer the
352 defect or basis of invalidity, and must, upon trial,
353 affirmatively establish such defense.

354 2. After the court has first determined the validity
355 of the tax liens of all tax bills affecting parcels of real
356 estate described in the petition, the priorities of the
357 respective tax bills and the amounts due thereon, including
358 principal, interest, penalties, attorney's fees, and costs,

359 the court shall thereupon enter judgment of foreclosure of
360 such liens and fix the time and place of the foreclosure
361 sale. The petition shall be dismissed as to any parcel of
362 real estate redeemed prior to the time fixed for the
363 sheriff's foreclosure sale as provided in sections 92.700 to
364 92.920. If the parcel of real estate auctioned off at
365 sheriff's foreclosure sale is sold for a sum sufficient to
366 fully pay the principal amount of all tax bills included in
367 the judgment, together with interest, penalties, attorney's
368 fees and costs, and for no more, and such sale is confirmed
369 by the court, then all other proceedings as to such parcels
370 of real estate shall be finally dismissed as to all parties
371 and interests other than tax bill owners or holders;
372 provided, however, that any parties seeking relief other
373 than an interest in or lien upon the real estate may
374 continue with said suit to a final adjudication of such
375 other issues; provided, further, an appeal may be had as to
376 any claim attacking the validity of the tax bill or bills or
377 the priorities as to payment of proceeds of foreclosure
378 sale. If the parcel of real estate auctioned off at
379 sheriff's foreclosure sale is sold for a sum greater than
380 the total amount necessary to pay the principal amount of
381 all tax bills included in the judgment, together with
382 interest, penalties, attorney's fees and costs, and such
383 sale is confirmed by the court, and no appeal is taken by
384 any person claiming any right, title or interest in or to or
385 lien upon said parcel of real estate or by any person or
386 taxing authority owning or holding or claiming any right,
387 title or interest in or to any tax bills within the time
388 fixed by law for the filing of notice of appeal, the court
389 shall thereupon order the sheriff to make distribution to
390 the owners or holders of the respective tax bills included
391 in the judgment of the amounts found to be due and in the

392 order of priorities. Thereafter all proceedings in the suit
393 shall be ordered by the court to be dismissed as to such
394 persons or taxing authorities owning, holding or claiming
395 any right, title or interest in any such tax bill or bills
396 so paid, and the case shall proceed as to any parties
397 claiming any right, title, or interest in or lien upon the
398 parcel of real estate affected by such tax bill or bills as
399 to their respective claims to such surplus funds then
400 remaining in the hands of the sheriff. The receipt of such
401 surplus funds shall constitute a bar to any claim of right,
402 title, or interest in, or lien upon, said parcel of real
403 estate, by the fund recipient.

404 3. Whenever an answer is filed to the petition, as
405 herein provided, a severance of the action as to all parcels
406 of real estate affected by such answer shall be granted, and
407 the issues raised by the petition and such answer shall be
408 tried separate and apart from the other issues in the suit,
409 but the granting of such severance shall not delay the trial
410 or other disposition of any other issue in the case. A
411 separate appeal may be taken from any other issue in the
412 case. A separate appeal may be taken from any action of the
413 court affecting any right, title or interest in or to, or
414 lien upon, such real estate, other than issues of law and
415 fact affecting the amount or validity of the lien of tax
416 bills, but the proceeding to foreclose the lien of any tax
417 bills shall not be stayed by such appeal. The trial shall
418 be conducted by the court without the aid of a jury and the
419 suit shall be in equity. This action shall take precedence
420 over and shall be triable before any other action in equity
421 affecting the title to such real estate, upon motion of any
422 interested party.

423 92.810. 1. After the judgment of foreclosure has been
424 entered, or, after a motion for a new trial has been

425 overruled, or, if an appeal be taken from such judgment and
426 the judgment has been affirmed, after the sheriff shall have
427 been notified by any party to the suit that such judgment
428 has been affirmed on appeal and that the mandate of the
429 appellate court is on file with the circuit clerk, there
430 shall be a waiting period of six months before any
431 advertisement of sheriff's sale shall be published.

432 2. If any such parcel of real estate be not redeemed,
433 or if no written contract providing for redemption be made
434 within six months after the date of the judgment of
435 foreclosure, if no motion for rehearing be filed, and, if
436 filed, within six months after such motion may have been
437 overruled, or, if an appeal be taken from such judgment and
438 the judgment be affirmed, within six months after the
439 sheriff shall have been notified by any party to the suit
440 that such judgment has been affirmed on appeal and that the
441 mandate of the appellate court is on file with the circuit
442 clerk, the sheriff shall, after giving the ~~[notice]~~ notices
443 required by [subsection 3] subsections 4 and 5 of this
444 section, commence to advertise the real estate described in
445 the judgment and shall fix the date of sale within thirty
446 days after the date of the first publication of the notice
447 of sheriff's sale as herein provided, and shall at such sale
448 proceed to sell the real estate.

449 3. No later than one hundred twenty days prior to the
450 sheriff's sale, the collector shall obtain a title abstract
451 or report on any unredeemed parcels. Such title abstract or
452 report shall be obtained from a licensed title company or
453 attorney and subject to a public and competitive bidding
454 process administered by the collector and conducted
455 triennially. The title report shall include all
456 conveyances, liens, and charges against the real estate, and
457 the names and mailing addresses of any interested parties

458 and lienholders. The charges of said abstract or report
459 shall be taxed as costs and shall be paid as other costs in
460 the case.

461 4. No later than twenty days prior to the sheriff's
462 sale, the collector shall send notice of the sale to the
463 lienholders and interested parties, as disclosed upon the
464 title abstract or report of the real estate for which tax
465 bills thereon are delinquent. The notice shall provide the
466 date, time, and place of the sale. The notice shall also
467 state that the parcel may be redeemed prior to the sale as
468 specified in section 92.750 or by entering into an agreement
469 with the collector to pay the taxes included in the
470 foreclosure suit under section 92.740. The notice required
471 by this subsection shall be mailed in an envelope with
472 postage prepaid. The cost of the mailing and notice as
473 required by this subsection shall be included as costs in
474 the case.

475 5. No later than [twenty] forty days prior to the
476 sheriff's sale, the [sheriff] collector shall send notice of
477 the sale to the [owner or owners] parties having interest
478 in the parcel as disclosed upon the records of the assessor,
479 or otherwise known to the collector, of the real estate for
480 which tax bills thereon are delinquent. [The search of the
481 records of the assessor must be made not more than forty
482 days prior to the sending of this notice] The notice shall
483 be sent to the addresses most likely to apprise the parties
484 of the proceedings as provided. The notice shall provide
485 the date, time and place of the sale. The notice shall also
486 state that [the property owner] an interested party may
487 avoid the sale by redeeming such parcel of real estate prior
488 to the sale as specified in section 92.750 or, if
489 applicable, by entering into an agreement with the collector
490 to pay the taxes included in the foreclosure suit under

491 section 92.740. The notice required by this subsection
492 shall be mailed in an envelope with postage prepaid. The
493 cost of ~~[the title search]~~ mailing and notice as required
494 by this subsection shall be included as costs ~~[at the sale~~
495 ~~of the real estate]~~ in the case.

496 6. No later than twenty days prior to the sheriff's
497 sale, the sheriff shall enter upon the parcel subject to
498 foreclosure of these tax liens and post a written
499 informational notice in a conspicuous location, attached to
500 a structure, and intended to be visible by the nearest
501 public right-of-way. This notice shall describe the
502 property; shall advise that it is the subject of delinquent
503 land tax collection proceedings brought pursuant to sections
504 92.700 to 92.920 and that it may be sold for the payment of
505 delinquent taxes at a sale to be held at a certain time,
506 date, and place; and shall contain the serial number and the
507 phone number and address of the collector, as well as a
508 statement of the prohibition against removal unless the
509 parcel has been redeemed. The notice shall be not less than
510 eight inches by ten inches and shall be laminated or
511 otherwise sufficiently weatherproof to withstand normal
512 exposure to rain, snow, and other conditions. The sheriff
513 shall document, by time-stamped photograph, compliance with
514 this section, make said documentation generally available
515 upon request, and provide verification by affidavit of
516 compliance with this section. The cost of notice as
517 required by this subsection shall be included as costs in
518 the case.

519 7. In addition to the other notice requirements of
520 this section, no later than twenty days prior to the
521 sheriff's sale, the sheriff shall attempt in-person notice
522 that shall describe the property; that shall advise that it
523 is the subject of delinquent land tax collection proceedings

524 brought pursuant to sections 92.700 to 92.920 and that it
525 may be sold for the payment of delinquent taxes at a sale to
526 be held a certain time, date, and place; and that shall
527 contain the serial number and phone number and address of
528 the collector. In-person notice may be provided to any
529 person found at the property. The sheriff shall note the
530 date and time of attempted notice and the name, description,
531 or other identifying information regarding the person to
532 whom notice was attempted. The sheriff shall document
533 compliance with this section, make said documentation
534 generally available upon request, and provide verification
535 by affidavit of compliance with this section. The cost of
536 notice as required by this subsection shall be included as
537 costs in the case.

538 [4.] 8. Notwithstanding the provisions of this section
539 to the contrary, any residential property which has not been
540 redeemed by the end of the waiting period required by this
541 section which has been determined to be of substandard
542 quality or condition under the standards established by the
543 residential renovation loan commission pursuant to sections
544 67.970 to 67.983 may, upon the request of the residential
545 renovation loan commission, be transferred to the
546 residential renovation loan commission for the purpose of
547 renovation of the property. Any such property transferred
548 pursuant to this subsection shall be renovated and sold by
549 the residential renovation loan commission in the manner
550 prescribed in sections 67.970 to 67.983. The residential
551 renovation loan commission shall reimburse the land
552 reutilization authority for all expenses directly incurred
553 in relation to such property under sections 92.700 to 92.920
554 prior to the transfer.

555 92.815. 1. During such waiting period and at any time
556 prior to the time of foreclosure sale by the sheriff, any

557 interested party may redeem any parcel of real estate as
558 provided by sections 92.700 to 92.920; except that during
559 such time and at any time prior to the time of foreclosure
560 sale by the sheriff, the collector shall enter into a
561 written redemption contract with the owner of any real
562 estate occupied as a homestead and who has not previously
563 defaulted upon any such written redemption contract,
564 provided that in no instance shall such installments exceed
565 twelve in number or extend more than twenty-four months next
566 after any agreement for such installment payments shall have
567 been entered into; provided further, that upon good cause
568 being shown by the owner of any parcel of real estate
569 occupied as a homestead, or in the case of improved real
570 estate with a total assessed valuation of not more than five
571 thousand dollars, owned by an individual, the income from
572 such property being a major factor in the total income of
573 such individual, or by anyone on his behalf, the court may,
574 in its discretion, fix the time and terms of payment in such
575 contract to permit all of such installments to be paid
576 within not longer than forty-eight months after any order or
577 agreement as to installment payments shall have been made.
578 The collector shall not enter into a redemption contract
579 with respect to any improved parcel not occupied as a
580 homestead.

581 2. So long as such installments be paid according to
582 the terms of the contract, the six months' waiting period
583 shall be extended, but if any installment be not paid when
584 due, the extension of the waiting period shall be ended and
585 the real estate shall immediately be advertised for sale or
586 included in the next notice of sheriff's foreclosure sale.
587 Notice shall also be sent to the redemption contract [payor]
588 payer as specified in subsection [3] 4 of section 92.810.

589 3. On an annual basis, the collector shall make
590 publicly available the number of parcels under redemption
591 contract under this section.

592 92.817. 1. The court shall stay the sale of any
593 parcel to be sold under execution of a tax foreclosure
594 judgment obtained under this chapter, which is the subject
595 of an action filed under sections 447.620 to 447.640,
596 provided that the party that has brought such an action has,
597 upon an order of the court, paid into the circuit court the
598 principal amount of all land taxes then due and owing under
599 the tax foreclosure judgment, exclusive of penalties and
600 interest, prior to the date of any proposed sale under
601 execution.

602 2. Upon the granting by the court of temporary
603 possession of any property under section 447.632, upon
604 order, the circuit court shall direct payment to the
605 collector of all principal land taxes theretofore paid to
606 the circuit court. In addition, in any order granting a
607 final judgment or deed under section 447.625 or 447.640, the
608 court shall also order the permanent extinguishment of
609 penalties and interest arising from actions to collect
610 delinquent land taxes due on the parcel against the grantee
611 of said deed, and all successors in interest; excepting
612 however, any defendant in such action.

613 3. If an owner of the parcel moves the court for
614 restoration of possession under section 447.638, the owner
615 shall pay into the circuit court all land tax amounts
616 currently due and owing on the property, including all
617 statutory penalties, interest, attorney's fees, and court
618 costs retroactive to the date of accrual. Upon an order
619 granting the restoration of possession to an owner under
620 section 447.638, the court shall order that the funds paid
621 to the court under subsection 2 of this section be returned

622 to the payer, and that the funds paid to the court under
623 this subsection be paid out to the collector.

624 4. If the party that brought the action under sections
625 447.620 to 447.640 dismisses its action prior to gaining
626 temporary possession of the property, it shall recover any
627 amounts paid into the circuit court prior to that date for
628 principal land taxes.

629 92.825. 1. The sale shall be conducted, the sheriff's
630 return thereof made, and the sheriff's deed pursuant to the
631 sale executed, all as provided in the case of sales of real
632 estate taken under execution except as otherwise provided in
633 sections 92.700 to 92.920, and provided that such sale need
634 not occur during the term of court or while the court is in
635 session.

636 2. Such sale shall convey the whole interest of every
637 person having or claiming any right, title or interest in or
638 lien upon such real estate, whether such person has answered
639 or not, subject to rights-of-way thereon of public utilities
640 upon which tax has been otherwise paid, and subject only to
641 the tax lien thereon, if any, of the United States of
642 America.

643 3. The collector shall advance from current tax
644 collections the sums necessary to pay for the publication of
645 all advertisements required by the provisions of sections
646 92.700 to 92.920 and shall be allowed credit therefor in his
647 accounts with the taxing authorities on a pro rata basis.
648 He shall give credit in such accounts for all such advances
649 recovered by him. Such expenses of publication shall be
650 apportioned pro rata among and taxed as costs against the
651 respective parcels of real estate described in the judgment;
652 provided, however, that none of the costs herein enumerated,
653 including the costs of publication, shall constitute any
654 lien upon the real estate after such sale.

655 4. No person shall be eligible to bid at the time of
656 the sheriff's sale unless such person has, no later than ten
657 days before the sale date, demonstrated to the satisfaction
658 of the collector or sheriff that the person is not the owner
659 of any parcel of real estate in the city that is subject to
660 delinquent property taxes, unpaid special tax bills, or
661 vacant building fees. A prospective bidder shall be
662 prohibited from participating in the delinquent land tax
663 sale if he or she has previously bid at a sheriff's sale and
664 failed to pay bid amounts, confirm the sale, or sign a
665 sheriff's deed. The collector or sheriff may require
666 prospective bidders to submit an affidavit attesting to the
667 requirements of this section and is expressly authorized to
668 permanently preclude any prospective bidder from
669 participating in the sale for failure to comply with this
670 section. Notwithstanding the provisions of this section,
671 any taxing authority or land reutilization authority shall
672 be eligible to bid at any sale conducted under this section
673 without making such a demonstration. The purchaser at a
674 sale conducted by the sheriff shall pay cash immediately at
675 the end of bidding of each parcel on the day of the sale in
676 an amount including all taxes then due and owing, which may
677 be in an amount in excess of or less than the judgment
678 amount, and other costs, exclusive of any amounts for debts
679 owed to any statutorily created sewer district [as otherwise
680 provided by law].

681 92.835. 1. The title to any real estate which shall
682 vest in the land reutilization authority under the
683 provisions of sections 92.700 to 92.920 shall be held by the
684 land reutilization authority of the city in trust for the
685 tax bill owners and taxing authorities having an interest in
686 any tax liens which were foreclosed, as their interests may
687 appear in the judgment of foreclosure.

688 2. The title to any real estate which shall vest in
689 any purchaser, upon confirmation of such sale by the court,
690 shall be an absolute estate in fee simple, subject to rights-
691 of-way thereon of public utilities on which tax has been
692 otherwise paid, and subject to any tax lien thereon of the
693 United States of America, if any, and all persons, including
694 the state of Missouri, any taxing authority or tax district
695 as defined herein, judgment creditors, lienholders, minors,
696 incapacitated and disabled persons, and nonresidents who may
697 have had any right, title, interest, claim, or equity of
698 redemption in or to, or lien upon, such lands shall be
699 barred and forever foreclosed of all such right, title,
700 interest, claim, lien or equity of redemption, and the court
701 shall order immediate possession of such real estate be
702 given to such purchaser[; provided, however, that such title
703 shall also be subject to the liens of any tax bills which
704 may have attached to such parcel of real estate prior to the
705 time of the filing of the petition affecting such parcel of
706 real estate not then delinquent, or which may have attached
707 after the filing of the petition and prior to sheriff's sale
708 and not included in any answer to such petition, but]. If
709 such parcel of real estate is sold to the land reutilization
710 authority the title thereto shall be free of any [such]
711 liens to the extent of the interest of any taxing authority
712 in such real estate; provided further, that such title shall
713 not be subject to the lien of special tax bills [which has
714 attached to the parcel of real estate prior to January 1,
715 1972, but the lien of such special tax bills shall attach to
716 the proceeds of the sheriff's sale or to the proceeds of the
717 ultimate sale of such parcel by the land reutilization
718 authority].

719 92.840. 1. Within six months after the sheriff sells
720 any parcel of real estate, the court shall, upon its own

721 motion or upon motion of any interested party, set the cause
722 down for hearing to confirm or set aside the foreclosure
723 sale of the real estate, even though such parcels are not
724 all of the parcels of real estate described in the notice of
725 sheriff's foreclosure sale. Notice of the hearing shall be
726 sent by any interested party, or the court, moving to
727 confirm the foreclosure sale, to each person who [received]
728 was sent notice of sale as specified in [subsection 3]
729 subsections 4 and 5 of section 92.810 and to any other
730 necessary parties as required by prevailing notions of due
731 process. At the time of such hearing, the sheriff shall
732 make report of the sale, and the court shall hear evidence
733 of the value of the property offered on behalf of any
734 interested party to the suit, and shall immediately
735 determine whether an adequate consideration has been paid
736 for each such parcel. Any parcel deemed to have been
737 purchased by the land reutilization authority pursuant to
738 section 92.830 shall not require any inquiry as to value.
739 The court's judgment shall include a specific finding that
740 adequate notice was provided to all necessary parties
741 pursuant to prevailing notions of due process and sections
742 92.700 to 92.920, reciting the notice efforts of the
743 collector, sheriff, and tax sale purchaser. Nothing in this
744 section shall be interpreted to preclude a successful tax
745 sale purchaser from asserting a claim to quiet title to the
746 bid upon parcel pursuant to section 527.150.

747 2. For this purpose, the court shall have power to
748 summon any city official or any private person to testify as
749 to the reasonable value of the property, and if the court
750 finds that adequate consideration has been paid, he shall
751 confirm the sale and order the sheriff to issue a deed with
752 restriction as provided herein to the purchaser subject to
753 the application of an occupancy permit for all parcels as

754 provided in subsection ~~[5]~~ 7 of this section. If the court
755 finds that the consideration paid is inadequate, the
756 purchaser may increase his bid to such amount as the court
757 may deem to be adequate, whereupon the court may confirm the
758 sale. If, however, the purchaser declines to increase his
759 bid and make such additional payment, then the sale shall be
760 disapproved, the lien of the judgment continued, and such
761 parcel of real estate shall be again advertised and offered
762 for sale by the sheriff to the highest bidder at public
763 auction for cash at any subsequent sheriff's foreclosure
764 sale.

765 3. If the sale is confirmed, the court shall order the
766 proceeds of the sale applied in the following order:

767 (1) To the payment of the costs of the publication of
768 the notice of foreclosure and of the sheriff's foreclosure
769 sale;

770 (2) To the payment of all of the collector and
771 sheriff's costs including appraiser's fee and attorney's
772 fees;

773 (3) To the payment of all tax bills adjudged to be due
774 in the order of their priority, including principal,
775 interest and penalties thereon. If, after such payment,
776 there is any sum remaining of the proceeds of the sheriff's
777 foreclosure sale, the court shall thereupon try and
778 determine the other issues in the suit in accordance with
779 section 92.775. If any answering parties have specially
780 appealed as provided in section 92.845, the court shall
781 retain the custody of such funds pending disposition of such
782 appeal, and upon disposition of such appeal shall make such
783 distribution. If there are not sufficient proceeds of the
784 sale to pay all claims in any class described, the court
785 shall order the same to be paid pro rata in accordance with
786 the priorities.

787 4. If there are any funds remaining of the proceeds
788 after the sheriff's sale and after the distribution of such
789 funds as set out in this section and no person entitled to
790 any such funds, whether or not a party to the suit, shall,
791 within two years after such sale, appear and claim the
792 funds, they shall be distributed ten percent to the
793 affordable housing trust fund or equivalent of such city
794 operating under sections 92.700 to 92.920 for purposes that
795 promote the reduction and prevention of vacant properties,
796 with the remainder to be distributed to the appropriate
797 taxing authorities.

798 5. Any city operating under the provisions of sections
799 92.700 to 92.920, by ordinance, may elect to allocate a
800 portion of its share of the proceeds of the sheriff's sale
801 towards a fund for the purpose of defending against claims
802 challenging the sufficiency of notice provisions under this
803 section.

804 6. For the purpose of this section, the term
805 "occupancy permit" shall mean the certificate of ~~[use and]~~
806 inspection or occupancy permit for residential or commercial
807 structures as provided for in the revised municipal code of
808 any city not within a county, which now has or may hereafter
809 have a population in excess of three hundred thousand
810 inhabitants.

811 ~~[6.]~~ 7. If there is a building or structure on the
812 parcel, the purchaser shall apply for an occupancy permit
813 from the city or appropriate governmental agency within ten
814 days after the confirmation hearing. Any purchaser who is a
815 public corporation acting in a governmental capacity shall
816 not be required to acquire the occupancy permit. When a
817 parcel, acquired at a sheriff sale, containing a building is
818 sold from a public corporation acting in a governmental
819 capacity, the subsequent purchaser shall be required to

820 apply for the occupancy permit. Failure to apply for such
821 occupancy permit within ten days after confirmation shall
822 result in the sale and confirmation being immediately set
823 aside by the motion of any interested party and that parcel
824 shall again be advertised and offered for sale by the
825 sheriff to the highest bidder at public auction for cash at
826 any subsequent sheriff foreclosure sale.

827 ~~[7.5]~~ 8. The sheriff shall include a deed restriction
828 in the sheriff's deed, issued after confirmation and after
829 the application of an occupancy permit for any parcel
830 containing a building or structure. The deed restriction
831 shall state that the purchasers at the sheriff's sale who
832 had the property confirmed and who applied for an occupancy
833 permit shall obtain an occupancy permit for the building or
834 structure from the appropriate governmental agency prior to
835 any subsequent transfer or sale of this property. This deed
836 restriction shall not exist as a lien against such real
837 estate ~~[while the purchasers hold same in the amount of five~~
838 ~~thousand dollars]~~. The purchasers of the property at the
839 sheriff sale who had the property confirmed and applied for
840 the occupancy permit shall agree that in the event of their
841 failure to obtain an occupancy permit prior to any
842 subsequent transfer of the property, they shall pay to the
843 sheriff the sum of five thousand dollars as fixed,
844 liquidated and ascertained damages without proof of loss or
845 damages. These damages shall not constitute a lien on
846 property, and the sheriff shall have the discretionary power
847 to file a lawsuit against such purchaser for collection of
848 these liquidated damages. These liquidated damages shall be
849 distributed on a prorated basis to the appropriate taxing
850 authority after the sheriff deducts all costs, expenses and
851 [attorney] attorney's fees for such lawsuits. The sheriff

852 may employ attorneys as he deems necessary to collect
853 liquidated damages.

854 9. If any sale is not confirmed within six months
855 after the sale, any set-aside of the sale may, at the
856 discretion of the court or collector, include a penalty of
857 twenty-five percent of the bid amount over and above the
858 opening bid amount, and such penalty shall be directed to
859 the affordable housing trust fund or the equivalent, if any,
860 of a city operating under sections 92.700 to 92.920.

861 10. Any interested party, other than the sheriff's
862 sale purchaser, who moves the court to set aside a sheriff's
863 sale after the issuance of a sheriff's deed made under the
864 provisions of sections 92.700 to 92.920 shall be required to
865 pay into the court the redemption amount otherwise necessary
866 under section 92.750 prior to the court hearing any such
867 motion to set aside. The court may hear any motion to
868 confirm brought under the terms of this section if the
869 redemption amount is not paid by the interested party moving
870 the court to set aside the sale.

871 92.852. Any sheriff's deed given pursuant to the
872 municipal land reutilization law shall be subject to a
873 recording fee for the costs of recording the deed that shall
874 be assessed and collected from the purchaser of the property
875 at the same time the proceeds from the sale are collected.
876 All such deeds shall be recorded at the office of the
877 recorder of deeds within two months after the ~~[sheriff's~~
878 ~~deed is given]~~ court confirms the sale, if no proceeding to
879 set aside the confirmation judgment is before the court.

880 92.855. Each sheriff's deed given pursuant to the
881 provisions of the municipal land reutilization law shall be
882 ~~[presumptive]~~ prima facie evidence that the suit and all
883 proceedings therein and all proceedings prior thereto from
884 and including assessment of the lands affected thereby and

885 all notices required by law were regular and in accordance
 886 with all provisions of the law relating thereto. [After two
 887 years from the date of the recording of such sheriff's deed,
 888 the presumption shall be conclusive, unless at the time that
 889 this section takes effect the two-year period since the
 890 recording of such sheriff's deed has expired, or less than
 891 six months of such period of two years remains unexpired, in
 892 which latter case the presumption shall become conclusive
 893 six months after September 28, 1971. No suit to set aside
 894 or to attack the validity of any such sheriff's deed shall
 895 be commenced or maintained unless the suit is filed prior to
 896 the time that the presumption becomes conclusive, as
 897 aforesaid.]; and

898 Further amend said bill, page 18, section 304.022, line
 899 110, by inserting after all of said line the following:

900 "442.130. 1. All deeds or other conveyances of lands,
 901 or of any estate or interest therein, shall be subscribed by
 902 the party granting the same, or by his lawful agent, and
 903 shall be acknowledged or proved and certified in the manner
 904 herein prescribed.

905 2. All written instruments conveying real estate or
 906 any interest in real estate shall state whether any natural
 907 person acting as grantors, mortgagors, or other parties
 908 executing the instrument are married or unmarried."; and

909 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 19Offered by Rehder of 27thAmend SS/SCS/HCS/House Bill No. 1606, Page 1, Section TITLE, Lines 5-6,

2 by striking "county officials" and inserting in lieu thereof
 3 the following: "political subdivisions"; and

4 Further amend, said bill, page 11, section 58.200, line
 5 17, by inserting after all of said line the following:

6 "67.2300. 1. As used in this section, the following
 7 terms mean:

8 (1) "Department", any department authorized to
 9 allocate funds raised by the state or federal funds received
 10 by the state for housing or homelessness;

11 (2) "State funds", any funds raised by the state and
 12 federal funds received by the state for housing or
 13 homelessness, but shall not include any federal funds not
 14 able to be used for housing programs pursuant to this
 15 section due to federal statutory or regulatory restrictions.

16 2. State funds for the homeless shall be used for the
 17 following:

18 (1) For parking areas, each area shall provide:

19 (a) Access to potable water and electric outlets; and

20 (b) Access to bathrooms sufficient to serve all of the
 21 parking areas;

22 (2) For camping facilities, individuals experiencing
 23 homelessness may camp and store personal property at such
 24 facilities, which shall be subject to the following:

25 (a) Individuals shall only camp and store personal
 26 property at such facilities in the areas designated to each

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27 individual by the agency providing the camping facilities;
28 and

29 (b) Facilities shall provide a mental health and
30 substance use evaluation as designated by a state or local
31 agency and individuals may complete such evaluation;

32 (3) For individual shelters, which shall be subject to
33 the following:

34 (a) Be suitable to house between one and three
35 individuals;

36 (b) Provide basic sleeping accommodations and access
37 to electricity;

38 (c) Provide adequate access to showers and bathroom
39 facilities; and

40 (d) Be limited to occupation by each individual for a
41 period of not more than two years;

42 (4) For congregate shelters housing more than four
43 homeless individuals in one space, state funds shall be
44 available only to the extent the shelter monitors and
45 provides programs to improve the employment, income, and
46 prevention of return to homelessness of individuals leaving
47 those shelters. The department shall provide performance
48 payments of up to ten percent for such programs that meet
49 guidelines as established by the department.

50 Individuals utilizing such facilities pursuant to this
51 subsection shall be entered into a homelessness management
52 information system maintained by the local continuum of care.

53 3. A private campground owner or an employee or
54 officer of a private campground operating such facility
55 pursuant to this section shall be subject to the provisions
56 of section 537.328.

57 4. (1) State funds otherwise used for the
58 construction of permanent housing for the homeless shall be
59 used to assist such individuals with substance use, mental

60 health treatment, and other services, including short-term
61 housing. The department shall provide up to twenty-five
62 percent of the base allocation of such funds as performance
63 payments to political subdivisions or not-for-profit
64 organizations providing such services as rewards for meeting
65 predetermined goals on reductions of:

66 (a) Days unhoused;
67 (b) Days in jail or prison; and
68 (c) Days hospitalized, with the weights of such days
69 to be determined by the department.

70 (2) Political subdivisions and not-for-profit
71 organizations may use state grants otherwise used for
72 permanent housing to conduct surveys to identify individuals
73 with the greatest number of days unhoused, in jail or
74 prison, or hospitalized but these expenses shall not exceed
75 ten percent of the total grant amount.

76 5. No person shall be permitted to use state-owned
77 lands for unauthorized sleeping, camping, or the
78 construction of long-term shelters. Any violation of this
79 subsection shall be a class C misdemeanor; however, for the
80 first offense such individual shall be given a warning, and
81 no citation shall be issued unless that individual refuses
82 to move to any offered services or shelter.

83 6. (1) A political subdivision shall not adopt or
84 enforce any policy under which the political subdivision
85 prohibits or discourages the enforcement of any order or
86 ordinance prohibiting public camping, sleeping, or
87 obstructions of sidewalks.

88 (2) In compliance with subsection 5 of this section, a
89 political subdivision shall not prohibit or discourage a
90 peace officer or prosecuting attorney who is employed by or
91 otherwise under the direction or control of the political
92 subdivision from enforcing any order or ordinance

93 prohibiting public camping, sleeping, or obstructions of
94 sidewalks.

95 (3) The provisions of this section shall not prohibit
96 a policy of any political subdivision that encourages
97 diversion programs or offering of services in lieu of a
98 citation or arrest.

99 (4) The attorney general shall have the power to bring
100 a civil action in any court of competent jurisdiction
101 against any political subdivision to enjoin the political
102 subdivision from violating the provisions of this subsection.

103 (5) The attorney general may recover reasonable
104 expenses incurred in any civil action brought under this
105 section, including court costs, reasonable attorney's fees,
106 investigative costs, witness fees, and deposition costs.

107 7. Any political subdivision with a higher per-capita
108 rate of homelessness than the state average, as determined
109 by the most recent United States census numbers for the
110 overall population and the most recent federal Department of
111 Housing and Urban Development homelessness point-in-time
112 continuum of care, as defined by 24 C.F.R. 578.5(a), in
113 which the political subdivision is located, shall, within
114 one year of the passage of this act, receive no further
115 state funding by the department until the department
116 determines:

117 (1) The political subdivision has a per-capita rate of
118 unsheltered homeless individuals at or below the state
119 average; or

120 (2) The political subdivision is in compliance with
121 subsection 6 of this act.

122 8. The department authorized to allocate funds
123 pursuant to this section may promulgate all rules and
124 regulations to implement the provisions of this section.
125 Any rule or portion of a rule, as that term is defined in

126 section 536.010, that is created under the authority
127 delegated in this section shall become effective only if it
128 complies with and is subject to all of the provisions of
129 chapter 536 and, if applicable, section 536.028. This
130 section and chapter 536 are nonseverable and if any of the
131 powers vested with the general assembly pursuant to chapter
132 536 to review, to delay the effective date, or to disapprove
133 and annul a rule are subsequently held unconstitutional,
134 then the grant of rulemaking authority and any rule proposed
135 or adopted after January 1, 2023, shall be invalid and void.

136 9. The provisions of this section, including
137 references to the disbursement of state grants and funds,
138 shall not apply to shelters for victims of domestic violence
139 as defined in section 455.200."; and

140 Further amend, said bill, page 26, section 50.810, line
141 65, by inserting after all of said line the following:

142 "Section B. The enactment of section 67.2300 of this
143 act shall become effective on January 1, 2023."; and

144 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 21Offered by Blenkettof 6thAmend SS/SCS/HCS/House Bill No. 1606, Page 22, Section 473.742, Line 113,

2 by inserting after all of said line the following:

3 "523.061. After the filing of the commissioners'
 4 report pursuant to section 523.040, the circuit judge
 5 presiding over the condemnation proceeding shall apply the
 6 provisions of section 523.039 and shall determine whether a
 7 homestead taking has occurred and shall determine whether
 8 heritage value is payable and shall increase the
 9 commissioners' award to provide for the additional
 10 compensation due where a homestead taking occurs or where
 11 heritage value applies, in accordance with the just
 12 compensation provisions of section 523.039. If a jury trial
 13 of exceptions occurs under section 523.060 and the circuit
 14 judge presiding over the condemnation proceeding has
 15 determined that a homestead taking has occurred or heritage
 16 value is payable, the circuit judge presiding over the
 17 condemnation proceeding shall apply the provisions of
 18 section 523.039 ~~[and shall determine whether a homestead~~
 19 ~~taking has occurred and shall determine whether heritage~~
 20 ~~value is payable]~~ and shall increase the jury verdict to
 21 provide for the additional compensation due where a
 22 homestead taking occurs or where heritage value applies, in
 23 accordance with the just compensation provisions of section
 24 523.039. Notwithstanding any other provision of law in
 25 sections 523.001 to 523.286 to the contrary, a circuit judge
 26 who determines that heritage value is payable as provided in

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27 this section shall not increase the commissioners' award or
28 jury verdict to provide for the additional compensation due
29 where heritage value applies if the plaintiff is a city,
30 town, or village that is incorporated in accordance with the
31 laws of this state and the plaintiff moves for exclusion of
32 the heritage value and shows after an evidentiary hearing by
33 a preponderance of the evidence that the property taken has
34 been:

35 (1) Abandoned;
36 (2) Declared a nuisance and been ordered to be vacated;
37 (3) Demolished or repaired after notice and hearing; or
38 (4) Materially and negatively contributed to a
39 blighted area as that term is defined in section 99.805.";
40 and

41 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 23Offered by Crawford of 28thAmend SS/SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:
3 "70.631. 1. Each political subdivision may, by
4 majority vote of its governing body, elect to cover
5 emergency telecommunicators, jailors, and emergency medical
6 service personnel as public safety personnel members of the
7 system. The clerk or secretary of the political subdivision
8 shall certify an election concerning the coverage of
9 emergency telecommunicators, jailors, and emergency medical
10 service personnel as public safety personnel members of the
11 system to the board within ten days after such vote. The
12 date in which the political subdivision's election becomes
13 effective shall be the first day of the calendar month
14 specified by such governing body, the first day of the
15 calendar month next following receipt by the board of the
16 certification of the election, or the effective date of the
17 political subdivision's becoming an employer, whichever is
18 the latest date. Such election shall not be changed after
19 the effective date. If the election is made, the coverage
20 provisions shall be applicable to all past and future
21 employment with the employer by present and future
22 employees. If a political subdivision makes no election
23 under this section, no emergency telecommunicator, jailor,
24 or emergency medical service personnel of the political
25 subdivision shall be considered public safety personnel for

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26 purposes determining a minimum service retirement age as
27 defined in section 70.600.

28 2. If an employer elects to cover emergency
29 telecommunicators, jailors, and emergency medical service
30 personnel as public safety personnel members of the system,
31 the employer's contributions shall be correspondingly
32 changed effective the same date as the effective date of the
33 political subdivision's election.

34 3. The limitation on increases in an employer's
35 contributions provided by subsection 6 of section 70.730
36 shall not apply to any contribution increase resulting from
37 an employer making an election under the provisions of this
38 section.

39 [4. The provisions of this section shall only apply to
40 counties of the third classification and any county of the
41 first classification with more than seventy thousand but
42 fewer than eighty-three thousand inhabitants and with a city
43 of the fourth classification with more than thirteen
44 thousand five hundred but fewer than sixteen thousand
45 inhabitants as the county seat, and any political
46 subdivisions located, in whole or in part, within such
47 counties.]; and

48 Further amend the title and enacting clause accordingly.