

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 222, Page 8, Section
2 89.380, Line 25, by inserting after all of said section and line the following:

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

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

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

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

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

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

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

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

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

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

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

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

37 (1) The name of the political subdivision;

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

Action Taken _____ Date _____

1 (3) That the fine will be enforced and collected as provided under subsection 11 of this section; and
2 (4) That the fine will begin accruing on the thirty-first day from the postmarked date stamped on the
3 certified mail envelope and will continue to accrue until the state auditor's office receives a copy of the
4 financial statement.
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6 In the event a copy of the annual financial statement is received within such thirty-day period, no fine shall
7 accrue or be imposed. The state auditor shall report receipt of the financial statement to the department of
8 revenue within ten business days. Failure of the political subdivision to submit the required annual financial
9 statement within such thirty-day period shall cause the fine to be collected as provided under subsection 11 of
10 this section.

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

16 12. (1) Any political subdivision that has gross revenues of less than five thousand dollars or that
17 has not levied or collected taxes in the fiscal year for which the annual financial statement was not timely
18 filed shall not be subject to the fine authorized in this section.

19 (2) Notwithstanding this section or any other law to the contrary, no political subdivision with less
20 than five hundred inhabitants shall be subject to the fine authorized in this section, and any fine or fines
21 previously assessed but not paid shall be deemed void.

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

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

31 15. The director of revenue shall have the authority to make a one-time downward adjustment to any
32 outstanding penalty imposed under this section on a political subdivision if the director determines the fine is
33 uncollectable. The director of revenue may prescribe rules and regulations necessary to carry out the
34 provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is
35 created under the authority delegated in this section shall become effective only if it complies with and is
36 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter
37 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to
38 review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
39 then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2022, shall be
40 invalid and void."; and
41

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