FIRST REGULAR SESSION

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1049

102ND GENERAL ASSEMBLY

2360H.05C DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 72.418, 94.838, 94.900, 94.902, 115.306, 190.327, 206.120, 233.095, and 349.045, RSMo, and to enact in lieu thereof twelve new sections relating to political subdivisions.

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

Section A. Sections 72.418, 94.838, 94.900, 94.902, 115.306, 190.327, 206.120, 233.095, and 349.045, RSMo, are repealed and twelve new sections enacted in lieu thereof, to be known as sections 67.058, 67.1013, 72.418, 79.235, 94.838, 94.900, 94.902, 115.306, 190.327, 206.120, 233.095, and 349.045, to read as follows:

67.058. In any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than two thousand but fewer than three thousand inhabitants and in any county with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and with a county seat with more than five thousand but fewer than six thousand inhabitants, notwithstanding any other law to the contrary, the county governing body shall have the power and authority to regulate, license, and to establish and collect a license fee on gasoline filling stations and may, upon voter approval, by order issued by the governing body, base such license fee on a percentage or dollar amount per gallon of gasoline or diesel sold or on a percentage or dollar amount of the rate charged for use of electric charging stations per kilowatt hour, if applicable, for the purposes of law enforcement services, including central dispatching services.

67.1013. 1. The governing body of any city with more than ten thousand but fewer than eleven thousand inhabitants and that is the county seat of a county with more

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

than one hundred thousand but fewer than one hundred twenty thousand inhabitants may impose a tax as provided in this section.

2. The governing body of any city described in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than six percent per occupied room per night. Such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state, municipal, general, or primary election a proposal to authorize the governing body of the city to impose the tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all other taxes. Such tax shall be stated separately from all other charges and taxes.

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

> **Shall (insert name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent?**

□ **Yes** □ **No**

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

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

72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire protection services, including emergency medical services, if such city formerly consisted of unincorporated areas in the county or municipalities in the county, or both, which are provided fire protection services and emergency medical services by one or more fire protection districts. Such fire protection districts shall continue to provide services to the area comprising the new city and may levy and collect taxes the same as such districts had prior to the creation of such new city.

2. Fire protection districts serving the area included within any annexation by a city having a fire department, including simplified boundary changes, shall continue to provide fire protection services, including emergency medical services to such area. The annexing city shall pay annually to the fire protection district an amount equal to that which the fire protection district would have levied on all taxable property within the annexed area. Such annexed area shall not be subject to taxation for any purpose thereafter by the fire protection district except for bonded indebtedness by the fire protection district which existed prior to the annexation. The amount to be paid annually by the municipality to the fire protection district pursuant hereto shall be a sum equal to the annual assessed value multiplied by the annual tax rate as certified by the fire protection district to the municipality, including any portion of the tax created for emergency medical service provided by the district, per one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded indebtedness incurred prior to such annexation. Notwithstanding any other provision of law to the contrary, the residents of an area annexed on or after May 26, 1994, may vote in all fire protection district elections and may be elected to the fire protection district board of directors.

3. The fire protection district may approve or reject any proposal for the provision of fire protection and emergency medical services by a city.

4. Notwithstanding any other provision of law, in any city with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and located in a county with more than one million inhabitants that became a constitutional charter city after 1990 and that pays a fire protection district under this section, all residents of the city shall receive fire protection services from the city fire department beginning January 1, 2024, so long as the city fire department is in existence, and not a fire protection district, and the city shall not make any payments to a fire protection district under this section on or after January 1, 2024. Nothing in this subsection shall prevent such city from contracting with any fire protection district for services if the city and fire protection district mutually agree. Upon the city providing fire protection services as described in this subsection, the residents of an area annexed on or after May 26, 1994, shall no longer be able to vote in any fire protection district election and shall not be elected to the fire protection district's board of directors.

79.235. 1. Notwithstanding any law to the contrary and for any city of the fourth classification with no more than two thousand inhabitants, if a statute or ordinance authorizes the mayor of a city of the fourth classification to appoint a member of a

board or commission, any requirement that the appointed person be a resident of the city shall be deemed satisfied if the person owns real property or a business in the city, regardless of whether the position to which the appointment is made is considered an officer of the city under section 79.250.

2. Notwithstanding any law to the contrary and for any city of the fourth classification with no more than two thousand inhabitants, if a statute or ordinance authorizes a mayor to appoint a member of a board that manages a municipal utility of the city, any requirement that the appointed person be a resident of the city shall be deemed satisfied if all of the following conditions are met:

(1) The board has no authority to set utility rates or to issue bonds;

(2) The person resides within five miles of the city limits;

(3) The person owns real property or a business in the city;

(4) The person or the person's business is a customer of a public utility, as described under section 91.450, managed by the board; and

(5) The person has no pecuniary interest in, and is not a board member of, any utility company that offers the same type of service as a utility managed by the board.

94.838. 1. As used in this section, the following terms mean:

(1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter 311 notwithstanding;

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

(3) "Municipality", any **[**~~village or fourth class city with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants~~**] city with more than one hundred sixty-five but fewer than one hundred eighty-five inhabitants and located in a county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than four thousand but fewer than five thousand inhabitants**;

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

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

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

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

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

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

> Shall ______ (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in ______ (name of municipality) at a rate of ______ (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in ______ (name of municipality) at a rate of ______ (insert rate of percent) percent, **[**~~solely~~**]** for the purpose of **[**~~funding the construction, maintenance, and operation of capital improvements~~**] increasing general revenue funds**?
>
> ☐ YES ☐ NO

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

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed under this section shall be administered, collected, enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

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

☐ YES ☐ NO

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

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

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

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

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

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

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

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

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

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

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

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

(j) **Any city with more than fifty-one thousand but fewer than fifty-eight thousand inhabitants and located in more than one county;**

(k) Any city of the fourth classification with more than three thousand but fewer than three thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and that is not the county seat of such county**;**

(l) Any city with more than ten thousand but fewer than eleven thousand inhabitants and partially located in a county with more than two hundred thirty thousand but fewer than two hundred sixty thousand inhabitants;

(m) Any city with more than four thousand nine hundred but fewer than five thousand six hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-five thousand inhabitants; or

(n) Any city with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and that is the county seat of a county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and

benefits, and facilities for police, fire and emergency medical providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

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

> Shall the city of _________ (city's name) impose a citywide sales tax of _________ (insert amount) for the purpose of improving the public safety of the city?
>
> ☐ YES ☐ NO
>
> If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

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

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

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

5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

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

8. If any city in subsection 1 of this section enacts the tax authorized in this section, the city shall budget an amount to public safety that is no less than the amount budgeted in the year immediately preceding the enactment of the tax. The revenue from the tax shall supplement and not replace amounts budgeted by the city.

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

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

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

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

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

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

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

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

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

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

(10) Any city with more than one thousand sixty but fewer than one thousand one hundred seventy inhabitants and located in a county with more than nineteen thousand but fewer than twenty-two thousand inhabitants and with a county seat with more than one thousand but fewer than two thousand two hundred twenty inhabitants;

(11) Any city with more than four hundred eighty but fewer than five hundred forty inhabitants and located in a county with more than thirty thousand but fewer than thirty-five thousand inhabitants and with a county seat with more than two hundred but fewer than nine hundred inhabitants; or

(12) Any city with more than nine thousand but fewer than ten thousand inhabitants and that is the county seat of a county with more than nineteen thousand but fewer than twenty-two thousand inhabitants.

2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to

taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent**[**~~, and~~**]. The tax** shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment**[**~~,~~**];** city employee salaries and benefits**[**~~,~~**];** and facilities for police, fire and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

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

Shall the city of_________ **[**~~(city's name)~~**]** impose a citywide sales tax at a rate of_________ **[**~~(insert rate of percent)~~**]** percent for the purpose of improving the public safety of the city?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the

credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

Shall **the city of _________ [**~~(insert the name of the city)~~**]** repeal the sales tax imposed at a rate of**_________ [**~~(insert rate of percent)~~**]** percent for the purpose of improving the public safety of the city?

☐ YES ☐ NO

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

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

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

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

115.306. 1. No person shall qualify as a candidate for elective public office in the state of Missouri who has been found guilty of or pled guilty to a felony under the federal laws of the United States of America or to a felony under the laws of this state or an offense committed in another state that would be considered a felony in this state.

2. (1) Any person who files as a candidate for election to a public office shall be disqualified from participation in the election for which the candidate has filed if such person is delinquent in the payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a past or present corporate officer of any fee office that owes any taxes to the state.

(2) Each potential candidate for election to a public office, except candidates for a county or city committee of a political party, shall file an affidavit with the department of revenue and include a copy of the affidavit with the declaration of candidacy required under section 115.349. Such affidavit shall be in substantially the following form:

AFFIRMATION OF TAX PAYMENTS AND BONDING REQUIREMENTS:

I hereby declare under penalties of perjury that I am not currently aware of any delinquency in the filing or payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or that I am a past or present corporate officer of any fee office that owes any taxes to the state, other than those taxes which may be in dispute. I declare under penalties of perjury that I am not aware of any information that would prohibit me from fulfilling any bonding requirements for the office for which I am filing.

________________ Candidate's Signature

________________ Printed Name of Candidate

(3) Upon receipt of a complaint alleging a delinquency of the candidate in the filing or payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a past or present corporate officer of any fee office that owes any taxes to the state, the department of revenue shall investigate such potential candidate to verify the claim contained in the complaint. If the department of revenue finds a positive affirmation to be false, the department shall contact the secretary of state, or the election official who accepted such candidate's declaration of candidacy, and the potential candidate. The department shall notify the candidate of the outstanding tax owed and give the candidate thirty days to remit any such outstanding taxes owed which are not the subject of dispute between the department and the candidate. If the candidate fails to remit such amounts in full within thirty days, the candidate shall be disqualified from participating in the current election and barred from refiling for an entire election cycle even if the individual pays all of the outstanding taxes that were the subject of the complaint.

(4) Any person who files as a candidate for election to a public office that performs county functions in a city not within a county shall provide appropriate copies of paid tax receipts or no-tax-due statements for each tax listed in subdivision (1) of this subsection that indicate the person has paid all taxes due and is not delinquent in any tax. If available, the election authority shall utilize online databases to verify the candidate's tax payments instead of the paper copies provided by the candidate. The election authority shall review such documentation and the affirmation of tax payments required under subdivision (2) of this subsection.

190.327. 1. Immediately upon the decision by the commission to utilize a portion of the emergency telephone tax for central dispatching and an affirmative vote of the telephone tax, the commission shall appoint the initial members of a board which shall administer the funds and oversee the provision of central dispatching for emergency services in the county and in municipalities and other political subdivisions which have contracted for such service. Beginning with the general election in 1992, all board members shall be elected according to this section and other applicable laws of this state. At the time of the appointment of the initial members of the board, the commission shall relinquish to the board and no longer exercise the duties prescribed in this chapter with regard to the provision of emergency telephone service and in chapter 321, with regard to the provision of central dispatching service, and such duties shall be exercised by the board.

2. Elections for board members may be held on general municipal election day, as defined in subsection 3 of section 115.121, after approval by a simple majority of the county commission.

3. For the purpose of providing the services described in this section, the board shall have the following powers, authority and privileges:

(1) To have and use a corporate seal;

(2) To sue and be sued, and be a party to suits, actions and proceedings;

(3) To enter into contracts, franchises and agreements with any person, partnership, association or corporation, public or private, affecting the affairs of the board;

(4) To acquire, construct, purchase, maintain, dispose of and encumber real and personal property, including leases and easements;

(5) To have the management, control and supervision of all the business affairs of the board and the construction, installation, operation and maintenance of any improvements;

(6) To hire and retain agents and employees and to provide for their compensation including health and pension benefits;

(7) To adopt and amend bylaws and any other rules and regulations;

(8) To fix, charge and collect the taxes and fees authorized by law for the purpose of implementing and operating the services described in this section;

(9) To pay all expenses connected with the first election and all subsequent elections; and

(10) To have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this subsection. Such specific powers shall not be considered as a limitation upon any power necessary or appropriate to carry out the purposes and intent of sections 190.300 to 190.329.

4. (1) Notwithstanding the provisions of subsections 1 and 2 of this section to the contrary, the county commission may elect to appoint the members of the board to administer the funds and oversee the provision of central dispatching for emergency services in the counties, municipalities, and other political subdivisions which have contracted for such service upon the request of the municipalities and other political subdivisions. Upon

appointment of the initial members of the board, the commission shall relinquish all powers and duties to the board and no longer exercise the duties prescribed in this chapter with regard to the provision of central dispatching service and such duties shall be exercised by the board.

(2) The board shall consist of seven members appointed without regard to political affiliation. The members shall include:

(a) Five members who shall serve for so long as they remain in their respective county or municipal positions as follows:

a. The county sheriff, or his or her designee;

b. The heads of the municipal police department who have contracted for central dispatching service in the two largest municipalities wholly contained within the county, or their designees; or

c. The heads of the municipal fire departments or fire divisions who have contracted for central dispatching service in the two largest municipalities wholly contained within the county, or their designees;

(b) Two members who shall serve two-year terms appointed from among the following:

a. The head of any of the county's fire protection districts who have contracted for central dispatching service, or his or her designee;

b. The head of any of the county's ambulance districts who have contracted for central dispatching service, or his or her designee;

c. The head of any of the municipal police departments located in the county who have contracted for central dispatching service, or his or her designee, excluding those mentioned in subparagraph b. of paragraph (a) of this subdivision; and

d. The head of any of the municipal fire departments in the county who have contracted for central dispatching service, or his or her designee, excluding those mentioned in subparagraph c. of paragraph (a) of this subdivision.

(3) Upon the appointment of the board under this subsection, the board shall have the powers provided in subsection 3 of this section and the commission shall relinquish all powers and duties relating to the provision of central dispatching service under this chapter to the board.

[~~5. An emergency services board originally organized under section 190.325 operating within a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants shall not have a sales tax for emergency services or for providing central dispatching for emergency services greater than one-quarter of one percent. If on July 9, 2019, such tax is greater than one-quarter of one percent, the board shall lower the tax rate.~~**]**

206.120. 1. For the purpose of purchasing hospital sites, erecting hospitals and related facilities and furnishing the same, building additions to and repairing old buildings, the board of directors may borrow money and issue bonds for the payment thereof in the manner provided herein. The question of the loan shall be submitted to the voters by an order of the board of directors of the district.

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

Shall the ______ hospital district borrow money in the amount of ______ dollars for the purpose of ______ and issue bonds in payment thereof?

3. If the then constitutionally required majority of the votes cast are for the loan, the board shall, subject to the restrictions of subsection 5 **of this section**, be vested with the power to borrow money in the name of the district, to the amount and for the purposes specified on the ballot, and issue the bonds of the district for the payment thereof.

4. If less than the required majority of the votes cast are for the first loan submitted to the voters following the organization of the district, a second question for authority to borrow money may be submitted and if unsuccessful a third question may be submitted. If each of the first three questions submitted to the voters for authority to borrow money for the purposes of this section is defeated, or if no successful submission for such purpose is conducted within five years after the establishment of the district, then the district shall be immediately dissolved by order of the county commission establishing it, and any funds remaining on hand and belonging to the district shall forthwith be paid pro rata to those taxpayers from whom they were collected; provided that in any district wherein a hospital is in operation without having voted bonds, the provisions of this section as relating to dissolution shall not apply.

5. The loans authorized by this section shall not be contracted for a period longer than twenty years, and the entire amount of the loan shall at no time exceed, including the existing indebtedness of the district, in the aggregate, **[**~~ten~~**]** **twenty-five** percent of the value of taxable tangible property therein, as shown by the last completed assessment for state and county purposes, the rate of interest to be agreed upon by the parties, but in no case to exceed the highest legal rate allowed by contract. When effected, it shall be the duty of the directors to provide for the collection of an annual tax sufficient to pay the interest on the indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within the time the principal becomes due.

233.095. Said board shall have authority to expend **[**~~not more than one-fourth of~~**]** the revenue which may now or which may hereafter be paid into its treasury for the purpose of grading and repairing any roads or streets within the corporate limits of any city within said special road district in conformity with the established grade of said roads and streets in said cities and for the purpose of constructing and maintaining macadam, gravel, rock or paved roads or streets within the corporate limits of any city within the said special road district in conformity with the established grade of said roads and streets in said city; provided, that no part of the revenue of any special road district in this state be expended outside of the county in which such special road district is situated.

349.045. 1. Except as provided in subsection 2 of this section, the corporation shall have a board of directors in which all the powers of the corporation shall be vested and which shall consist of any number of directors, not less than five, all of whom shall be duly qualified electors of and taxpayers in the county or municipality; except that, for any industrial development corporation formed by any municipality located wholly within any county of the second, third, or fourth classification or any county of the first classification with more than sixty-five thousand but fewer than seventy-five thousand inhabitants, directors may be qualified taxpayers in and registered voters of such county. The directors shall serve as such without compensation except that they shall be reimbursed for their actual expenses incurred in and about the performance of their duties hereunder. The directors shall be resident taxpayers for at least one year immediately prior to their appointment. No director shall be an officer or employee of the county or municipality. All directors shall be appointed by the chief executive officer of the county or municipality with the advice and consent of a majority of the governing body of the county or municipality, and in all counties, other than a city not within a county and counties with a charter form of government, the appointments shall be made by the county commission and they shall be so appointed that they shall hold office for staggered terms. At the time of the appointment of the first board of directors the governing body of the municipality or county shall divide the directors into three groups containing as nearly equal whole numbers as may be possible. The first term of the directors included in the first group shall be two years, the first term of the directors included in the second group shall be four years, the first term of the directors in the third group shall be six years; provided, that if at the expiration of any term of office of any director a successor thereto shall not have been appointed, then the director whose term of office shall have expired shall continue to hold office until a successor shall be appointed by the chief executive officer of the county or municipality with the advice and consent of a majority of the governing body of the county or municipality. The successors shall be resident taxpayers for at least one year immediately prior to their appointment.

2. **(1)** A corporation in a county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants shall have a board of directors in which all the powers of the corporation shall be vested and which shall consist of a number of directors not less than the number of townships in such county. All directors shall be duly qualified electors of and taxpayers in the county. Each township within the county shall elect one director to the board. Additional

directors may be elected to the board to succeed directors appointed to the board as of the effective date of this section if the number of directors on the effective date of this section exceeds the number of townships in the county. The directors shall serve as such without compensation except that they shall be reimbursed for their actual expenses incurred in the performance of their duties. The directors shall be resident taxpayers for at least one year immediately prior to their election. No director shall be an officer or employee of the county. Upon the expiration of the term of office of any director appointed to the board prior to the effective date of this section, a director shall be elected to succeed him or her; provided that if at the expiration of any term of office of any director a successor thereto shall not have been elected, then the director whose term of office shall have expired shall continue to hold office until a successor shall be elected. The successors shall be resident taxpayers for at least one year immediately prior to their election.

(2) For any election after August 28, 2023, the provisions of subsection 1 of this section regarding director qualifications shall supersede subdivision (1) of this subsection. Upon the expiration of the term of the last director elected before August 28, 2023, all provisions of subdivision (1) of this subsection shall terminate, and the provisions of subsection 1 of this section shall apply to any corporation in such a county.

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