

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 2206, Page 4, Section 44.251, Line 80, by  
2 inserting after all of said section and line the following:

3  
4 ~~"[50.327. 1. Notwithstanding any other provisions of law to the contrary, the~~  
5 ~~salary schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282,~~  
6 ~~52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742 shall~~  
7 ~~be set as a base schedule for those county officials. Except when it is necessary to~~  
8 ~~increase newly elected or reelected county officials' salaries, in accordance with~~  
9 ~~Section 13, Article VII, Constitution of Missouri, to comply with the requirements~~  
10 ~~of this section, the salary commission in all counties except charter counties in this~~  
11 ~~state shall be responsible for the computation of salaries of all county officials;~~  
12 ~~provided, however, that any percentage salary adjustments in a county shall be~~  
13 ~~equal for all such officials in that county.~~

14 ~~2. Upon majority approval of the salary commission, the annual~~  
15 ~~compensation of part time prosecutors contained in section 56.265 and the county~~  
16 ~~offices contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269,~~  
17 ~~53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may be increased by~~  
18 ~~up to two thousand dollars greater than the compensation provided by the salary~~  
19 ~~schedules; provided, however, that any vote to increase compensation be effective~~  
20 ~~for all county offices in that county subject to the salary commission.~~

21 ~~3. Upon the majority approval of the salary commission, the annual~~  
22 ~~compensation of a county coroner of any county not having a charter form of~~  
23 ~~government as provided in section 58.095 may be increased up to fourteen~~  
24 ~~thousand dollars greater than the compensation provided by the salary schedule of~~  
25 ~~such section.~~

26 ~~4. The salary commission of any county of the third classification may~~  
27 ~~amend the base schedules for the computation of salaries for county officials~~  
28 ~~referenced in subsection 1 of this section to include assessed valuation factors in~~  
29 ~~excess of three hundred million dollars; provided that the percentage of any~~  
30 ~~adjustments in assessed valuation factors shall be equal for all such officials in that~~  
31 ~~county.]~~

32 50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary schedules  
33 contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,  
34 54.320, 55.091, 56.265, 58.095, and 473.742 shall be set as a base schedule for those county  
35 officials. Except when it is necessary to increase newly elected or reelected county officials'

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 salaries, in accordance with Section 13, Article VII, Constitution of Missouri, to comply with the  
 2 requirements of this section, the salary commission in all counties except charter counties in this  
 3 state shall be responsible for the computation of salaries of all county officials; provided, however,  
 4 that any percentage salary adjustments in a county shall be equal for all such officials in that county.

5 2. Upon majority approval of the salary commission, the annual compensation of part-time  
 6 prosecutors contained in section 56.265 and the county offices contained in sections 49.082, 50.334,  
 7 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may  
 8 be increased by up to two thousand dollars greater than the compensation provided by the salary  
 9 schedules; provided, however, that any vote to increase compensation be effective for all county  
 10 offices in that county subject to the salary commission.

11 3. Upon the majority approval of the salary commission, the annual compensation of a  
 12 county coroner of any county [~~of the second classification~~] not having a charter form of government  
 13 as provided in section 58.095 may be increased up to fourteen thousand dollars greater than the  
 14 compensation provided by the salary schedule of such section.

15 4. The salary commission of any county of the third classification may amend the base  
 16 schedules for the computation of salaries for county officials referenced in subsection 1 of this  
 17 section to include assessed valuation factors in excess of three hundred million dollars; provided  
 18 that the percentage of any adjustments in assessed valuation factors shall be equal for all such  
 19 officials in that county.

20 50.815. 1. On or before [~~the first Monday in March~~] June thirtieth of each year, the county  
 21 commission of each county of the first [~~class not having a charter form of government~~], second,  
 22 third, or fourth classification shall, with the assistance of the county clerk or other officer  
 23 responsible for the preparation of the financial statement, prepare and publish in some newspaper of  
 24 general circulation published in the county, as provided under section 493.050, a financial statement  
 25 of the county for the year ending the preceding December thirty-first.

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

- 27 (1) A summary of the receipts of each fund of the county for the year;  
 28 (2) A summary of the disbursements and transfers of each fund of the county for the year;  
 29 (3) A statement of the cash balance at the beginning and at the end of the year for each fund  
 30 of the county;  
 31 (4) A summary of delinquent taxes and other due bills for each fund of the county;  
 32 (5) A summary of warrants of each fund of the county outstanding at the end of the year;  
 33 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year  
 34 for each fund of the county; [~~and~~]  
 35 (7) A statement of the tax levies of each fund of the county for the year; and  
 36 (8) The name, office, and current gross annual salary of each elected or appointed county  
 37 official.

38 3. The financial statement need not show specific disbursements, warrants issued, or the  
 39 names of specific payees except to comply with subdivision (8) of subsection 2 of this section, but

1 every individual warrant, voucher, receipt, court order and all other items, records, documents and  
2 other information which are not specifically required to be retained by the officer having initial  
3 charge thereof [~~and which would be required to be included in or to construct a financial statement~~  
4 ~~in the form prescribed for other counties by section 50.800]~~ shall be filed on or before the date of  
5 publication of the financial statement prescribed by subsection 1 of this section in the office of the  
6 county clerk[~~, and~~]. The county clerk or other officer responsible for the preparation of the financial  
7 statement shall preserve the same, shall provide an electronic copy of the data used to create the  
8 financial statement without charge to any newspaper requesting a copy of such data, and shall cause  
9 the same to be available for inspection during normal business hours on the request of any person,  
10 for a period of five years following the date of filing in his or her office, after which five-year period  
11 these records may be disposed of according to law unless they are the subject of a legal suit pending  
12 at the expiration of that period.

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

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

Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commissioners, County Commission

\_\_\_\_\_  
County Clerk

15 5. Any person falsely certifying to any fact covered by the certificate is liable on his or her  
16 bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not  
17 less than two hundred dollars or more than one thousand dollars, or by confinement in the county  
18 jail for a period of not less than thirty days nor more than six months, or by both such fine and  
19 confinement. Any person charged with preparing the financial report who willfully or knowingly  
20 makes a false report of any record is, in addition to the penalties otherwise provided for in this

1 section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the  
2 division of corrections for a term of not less than two years nor more than five years.

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

5  
6 ~~[50.820. 1. The statement required by section 50.815 shall be set in the  
7 standard column width measure which will take the least space and the publisher  
8 shall file two proofs of publication with the county commission and the  
9 commission shall forward one proof to the state auditor and shall file the other in  
10 the office of the commission. As required under section 493.025, a newspaper  
11 publishing the statement shall charge and receive no more than its regular local  
12 classified advertising rate, which shall be the rate on the newspaper's rate schedule  
13 that was offered to the public thirty days before the publication of the statement.  
14 The county commission shall pay the publisher upon the filing of proof of  
15 publication with the commission. After verification, the state auditor shall notify  
16 the commission that proof of publication has been received and that it complies  
17 with the requirements of this section.~~

18 ~~2. The statement shall be spread on the record of the commission and for  
19 this purpose the publisher shall be required to furnish the commission with at least  
20 two copies of the statement which may be placed in the record.~~

21 ~~3. The state auditor shall notify the county treasurer immediately of the  
22 receipt of the proof of publication of the statement. After the first day of July of  
23 each year the county treasurer shall not pay or enter for protest any warrant for the  
24 pay of any of the county commission until notice is received from the state auditor  
25 that the required proof of publication has been filed.~~

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

34 50.820. 1. The statement required by section 50.815 shall be set in the standard column  
35 width measure which will take the least space and the publisher shall file two proofs of publication  
36 with the county commission and the commission shall forward one proof to the state auditor and  
37 shall file the other in the office of the commission. As required under section 493.025, a newspaper  
38 publishing the statement shall charge and receive no more than its regular local classified  
39 advertising rate, which shall be the rate on the newspaper's rate schedule that was offered to the  
40 public thirty days before the publication of the statement. The county commission shall ~~[not]~~ pay  
41 the publisher ~~[until]~~ upon the filing of proof of publication ~~[is filed]~~ with the commission ~~[and]~~.  
42 After verification, the state auditor ~~[notifies]~~ shall notify the commission that proof of publication  
43 has been received and that it complies with the requirements of this section.

1           2. The statement shall be spread on the record of the commission and for this purpose the  
2 publisher shall be required to furnish the commission with at least two copies of the statement which  
3 may be ~~[pasted on]~~ placed in the record.

4           3. The state auditor shall notify the county treasurer immediately of the receipt of the proof  
5 of publication of the statement. After the first day of ~~[April]~~ July of each year the county treasurer  
6 shall not pay or enter for protest any warrant for the pay of any of the county commission until  
7 notice is received from the state auditor that the required proof of publication has been filed. ~~[Any~~  
8 ~~county treasurer paying or entering for protest any warrant for any commissioner of the county~~  
9 ~~commission prior to the receipt of such notice from the state auditor shall be liable therefor on his~~  
10 ~~official bond.]~~

11           4. The state auditor shall prepare sample forms for financial statements required by section  
12 50.815 and shall ~~[mail]~~ provide the same to the county clerk of each county of the first ~~[class not~~  
13 ~~having a charter form of government]~~, second, third, or fourth classification in this state, but failure  
14 of the auditor to supply such forms shall not in any way excuse any person from the performance of  
15 any duty imposed by this section or by section 50.815. If any county officer fails, neglects, or  
16 refuses to comply with the provisions of this section or section 50.815 ~~[he]~~, the county officer shall,  
17 in addition to other penalties provided by law, be liable on his or her official bond for dereliction of  
18 duty.

19           55.160. The auditor of each county of the first classification not having a charter form of  
20 government and of each county of the second classification shall keep an inventory of all county  
21 property under the control and management of the various officers and departments and shall  
22 annually take an inventory of such property at an original value of one thousand dollars or more  
23 showing the amount, location and estimated value thereof. The auditor shall keep accounts of all  
24 appropriations and expenditures made by the county commission, and no warrant shall be drawn or  
25 obligation incurred without the auditor's certification that an unencumbered balance, sufficient to  
26 pay the same, remain in the appropriate account or in the anticipated revenue fund against which  
27 such warrant or obligation is to be charged. The auditor shall audit the accounts of all officers of the  
28 county annually or upon their retirement from office. The auditor shall audit, examine and adjust all  
29 accounts, demands, and claims of every kind and character presented for payment against the  
30 county, and shall in the auditor's discretion approve to the county commission of the county all  
31 lawful, true, just and legal accounts, demands and claims of every kind and character payable out of  
32 the county revenue or out of any county funds before the same shall be allowed and a warrant issued  
33 therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of  
34 any account, demand or claim, the auditor may examine the parties, witnesses, and others on oath or  
35 affirmation touching any matter or circumstance in the examination of such account, demand or  
36 claim before the auditor allows same. The auditor shall not be personally liable for any cost for any  
37 proceeding instituted against the auditor in the auditor's official capacity. The auditor shall keep a  
38 correct account between the county and all county and township officers, and shall examine all  
39 records and settlements made by them for and with the county commission or with each other, and

1 the auditor shall, whenever the auditor desires, have access to all books, county records or papers  
 2 kept by any county or township officer or road overseer. The auditor shall, during the first four days  
 3 of each month, strike a balance in the case of each county and township officer, showing the amount  
 4 of money collected by each, the amount of money due from each to the county, and the amount of  
 5 money due from any source whatever to such office, and the auditor shall include in such balance  
 6 any fees that have been returned to the county commission or to the auditor as unpaid and which  
 7 since having been returned have been collected. Upon request, the auditor shall have access to and  
 8 the ability to audit and examine claims of every kind and character for which a county officer has a  
 9 fiduciary duty.

10 ~~[57.317. 1. (1) Except in a noncharter county of the first classification~~  
 11 ~~with more than one hundred fifty thousand and less than two hundred thousand~~  
 12 ~~inhabitants, the county sheriff in any county of the first or second classification~~  
 13 ~~shall receive an annual salary equal to eighty percent of the compensation of an~~  
 14 ~~associate circuit judge of the county.~~

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

Assessed Valuation	Percentage
\$18,000,000 to 99,999,999	45%
100,000,000 to 249,999,999	50%
250,000,000 to 449,999,999	55%
450,000,000 to 899,999,999	60%
900,000,000 and over	65%

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

1                   3. ~~The county sheriff in any county other than a charter county shall not~~  
 2                   ~~receive an annual compensation less than the compensation described under this~~  
 3                   ~~section.]~~

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

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

Assessed Valuation	Percentage
\$18,000,000 to 99,999,999	45%
100,000,000 to 249,999,999	50%
250,000,000 to 449,999,999	55%
450,000,000 to 899,999,999	60%
900,000,000 and over	65%

16                  2. Two thousand dollars of the salary authorized in this section shall be payable to the  
 17                  sheriff only if the sheriff has completed at least twenty hours of classroom instruction each calendar  
 18                  year relating to the operations of the sheriff's office when approved by a professional association of  
 19                  the county sheriffs of Missouri unless exempted from the training by the professional association.  
 20                  The professional association approving the program shall provide a certificate of completion to each  
 21                  sheriff who completes the training program and shall send a list of certified sheriffs to the treasurer  
 22                  of each county. Expenses incurred for attending the training session may be reimbursed to the  
 23                  county sheriff in the same manner as other expenses as may be appropriated for that purpose.

24                  3. The county sheriff in any county other than a charter county shall not receive an annual  
 25                  compensation less than the compensation described under this section.

26  
 27                   ~~[58.095. 1. The county coroner in any county not having a charter form of~~  
 28                   ~~government shall receive an annual salary computed on a basis as set forth in the~~  
 29                   ~~following schedule as well as any adjustment authorized under subsection 3 of~~  
 30                   ~~section 50.327. The provisions of this section shall not permit or require a~~  
 31                   ~~reduction in the amount of compensation being paid for the office of coroner on~~  
 32                   ~~January 1, 1997:~~

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
300,000,000 or more	16,000

1           2. ~~One thousand dollars of the salary authorized in this section shall be~~  
2 ~~payable to the coroner only if the coroner has completed at least twenty hours of~~  
3 ~~classroom instruction each calendar year as established by the Coroner Standards~~  
4 ~~and Training Commission unless exempted from the training by the Missouri~~  
5 ~~Coroners' and Medical Examiners' Association for good cause. The Missouri~~  
6 ~~Coroners' and Medical Examiners' Association shall provide a certificate of~~  
7 ~~completion to each coroner who completes the training program and shall send a~~  
8 ~~list of certified coroners to the treasurer of each county and the department of~~  
9 ~~health and senior services. The Coroner Standards and Training Commission may~~  
10 ~~certify training programs that satisfy the requirements of this section in lieu of the~~  
11 ~~training provided by the Missouri Coroners' and Medical Examiners' Association.~~  
12 ~~Certified training completion shall be submitted to the Missouri Coroners' and~~  
13 ~~Medical Examiners' Association which, upon validating the certified training, shall~~  
14 ~~submit the individual's name to the county treasurer and department of health and~~  
15 ~~senior services indicating the individual is compliant with the training~~  
16 ~~requirements. Expenses incurred for attending the training session may be~~  
17 ~~reimbursed to the county coroner in the same manner as other expenses as may be~~  
18 ~~appropriated for that purpose. All elected or appointed coroners, deputy coroners,~~  
19 ~~and assistants to the coroner shall complete the annual training described in this~~  
20 ~~subsection within six months of election or appointment.~~

21           3. ~~The county coroner in any county not having a charter form of~~  
22 ~~government shall not, except upon two-thirds vote of all the members of the salary~~  
23 ~~commission, receive an annual compensation in an amount less than the total~~  
24 ~~compensation being received for the office of county coroner in the particular~~  
25 ~~county for services rendered or performed on the date the salary commission~~  
26 ~~votes.~~



1           4. For the term beginning in 1997, the compensation of the coroner, in  
 2 counties in which the salary commission has not voted to pay one hundred percent  
 3 of the maximum allowable salary, shall be a percentage of the maximum allowable  
 4 salary established by this section. The percentage applied shall be the same  
 5 percentage of the maximum allowable salary received or allowed, whichever is  
 6 greater, to the presiding commissioner or sheriff, whichever is greater, of that  
 7 county for the year beginning January 1, 1997. In those counties in which the  
 8 salary commission has voted to pay one hundred percent of the maximum  
 9 allowable salary, the compensation of the coroner shall be based on the maximum  
 10 allowable salary in effect at each time a coroner's term of office commences  
 11 following the vote to pay one hundred percent of the maximum allowable  
 12 compensation. Subsequent compensation shall be determined as provided in  
 13 section 50.333.

14           5. Effective January 1, 1997, the county coroner in any county not having  
 15 a charter form of government may, upon the approval of the county commission,  
 16 receive additional compensation for any month during which investigations or  
 17 other services are performed for three or more decedents in the same incident  
 18 during such month. The additional compensation shall be an amount that when  
 19 added to the regular compensation the sum shall equal the monthly compensation  
 20 of the county sheriff.]

21           58.095. 1. The county coroner in any county not having a charter form of government shall  
 22 receive an annual salary computed on a basis as set forth in the following schedule as well as any  
 23 adjustment authorized under subsection 3 of section 50.327. The provisions of this section shall not  
 24 permit or require a reduction in the amount of compensation being paid for the office of coroner on  
 25 January 1, 1997:

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
300,000,000 or more	16,000

1           2. One thousand dollars of the salary authorized in this section shall be payable to the  
2 coroner only if the coroner has completed at least twenty hours of classroom instruction each  
3 calendar year as established by the coroner standards and training commission unless exempted  
4 from the training by the Missouri Coroners' and Medical Examiners' Association for good cause.  
5 The Missouri Coroners' and Medical Examiners' Association shall provide a certificate of  
6 completion to each coroner who completes the training program and shall send a list of certified  
7 coroners to the treasurer of each county and the department of health and senior services. The  
8 coroner standards and training commission may certify training programs that satisfy the  
9 requirements of this section in lieu of the training provided by the Missouri Coroners' and Medical  
10 Examiners' Association. Certified training completion shall be submitted to the Missouri Coroners'  
11 and Medical Examiners' Association which, upon validating the certified training, shall submit the  
12 individual's name to the county treasurer and department of health and senior services indicating the  
13 individual is compliant with the training requirements. Expenses incurred for attending the training  
14 session may be reimbursed to the county coroner in the same manner as other expenses as may be  
15 appropriated for that purpose. All elected or appointed coroners, deputy coroners, and assistants to  
16 the coroner shall complete the annual training described in this subsection within six months of  
17 election or appointment.

18           3. The county coroner in any county not having a charter form of government shall not,  
19 except upon two-thirds vote of all the members of the salary commission, receive an annual  
20 compensation in an amount less than the total compensation being received for the office of county  
21 coroner in the particular county for services rendered or performed on the date the salary  
22 commission votes.

23           4. For the term beginning in 1997, the compensation of the coroner, in counties in which the  
24 salary commission has not voted to pay one hundred percent of the maximum allowable salary, shall  
25 be a percentage of the maximum allowable salary established by this section. The percentage  
26 applied shall be the same percentage of the maximum allowable salary received or allowed,  
27 whichever is greater, to the presiding commissioner or sheriff, whichever is greater, of that county  
28 for the year beginning January 1, 1997. In those counties in which the salary commission has voted  
29 to pay one hundred percent of the maximum allowable salary, the compensation of the coroner shall  
30 be based on the maximum allowable salary in effect at each time a coroner's term of office  
31 commences following the vote to pay one hundred percent of the maximum allowable  
32 compensation. Subsequent compensation shall be determined as provided in section 50.333.

33           5. Effective January 1, 1997, the county coroner in any county not having a charter form of  
34 government may, upon the approval of the county commission, receive additional compensation for  
35 any month during which investigations or other services are performed for three or more decedents  
36 in the same incident during such month. The additional compensation shall be an amount that when  
37 added to the regular compensation the sum shall equal the monthly compensation of the county  
38 sheriff.  
39

1           ~~[58.200. When the office of sheriff shall be vacant, by death or otherwise,~~  
 2           ~~the coroner of the county is authorized to perform all the duties which are by law~~  
 3           ~~required to be performed by the sheriff, until another sheriff for such county shall~~  
 4           ~~be appointed and qualified and such coroner shall have notice thereof. In such~~  
 5           ~~case, said coroner may appoint one or more deputies, with the approbation of the~~  
 6           ~~judge of the circuit court, and every such appointment, with the oath of office~~  
 7           ~~endorsed thereon, shall be filed in the office of the clerk of the circuit court of the~~  
 8           ~~county. If the coroner becomes the acting sheriff and the sheriff is no longer~~  
 9           ~~receiving the sheriff's salary, the coroner may be paid, in addition to the coroner's~~  
 10           ~~salary, the difference between the salaries of sheriff and coroner so that the coroner~~  
 11           ~~receives the equivalent of the sheriff's salary while serving as acting sheriff.]~~

12           58.200. When the office of sheriff shall be vacant, by death or otherwise, the coroner of the  
 13 county is authorized to perform all the duties which are by law required to be performed by the  
 14 sheriff, until another sheriff for such county shall be appointed and qualified[;] and such coroner  
 15 shall have notice thereof[; and]. In such case, said coroner may appoint one or more deputies, with  
 16 the approbation of the judge of the circuit court; and every such appointment, with the oath of office  
 17 endorsed thereon, shall be filed in the office of the clerk of the circuit court of the county. If the  
 18 coroner becomes the acting sheriff and the sheriff is no longer receiving the sheriff's salary, the  
 19 coroner may be paid, in addition to the coroner's salary, the difference between the salaries of sheriff  
 20 and coroner so that the coroner receives the equivalent of the sheriff's salary while serving as acting  
 21 sheriff."; and

22  
 23 Further amend said bill, Page 8, Section 67.488, Line 93, by inserting after all of said section and  
 24 line the following:

25           "67.782. 1. The governing body of the following counties may impose a tax as provided in  
 26 this section:

27           (1) Any county [of the third class having a population of] with more than [ten thousand and  
 28 less than fifteen thousand and] nine thousand nine hundred but fewer than eleven thousand  
 29 inhabitants and with a county seat with more than one thousand but fewer than one thousand five  
 30 hundred inhabitants; or

31           (2) Any county [of the second class having a population of] with more than [fifty-eight  
 32 thousand and less than seventy thousand adjacent to such third class county, both counties making  
 33 up the same judicial circuit,] eighty thousand but fewer than one hundred thousand inhabitants and  
 34 with a county seat with more than thirteen thousand but fewer than seventeen thousand inhabitants.

35           2. The governing body of any county listed in subsection 1 of this section may [jointly]  
 36 impose a sales tax [throughout each of their respective counties] for public recreational purposes  
 37 including the financing, acquisition, construction, operation, and maintenance of recreational  
 38 projects and programs, but the sales taxes authorized by this section shall not become effective  
 39 unless the governing body of [each] such county submits to the voters [of their respective counties]  
 40 a proposal to authorize [the counties to impose] the sales tax.

41           ~~[2.]~~ 3. The ballot of submission shall be in substantially the following form:

Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent [~~in~~  
~~conjunction with the county of \_\_\_\_\_~~] for the purpose of funding the  
financing, acquisition, construction, operation, and maintenance of  
recreational projects and programs, including the acquisition of land  
for such purposes?

YES

NO

1

2 If a [~~separate~~] majority of the votes cast on the proposal by the qualified voters voting thereon [~~in~~  
3 ~~each county~~] are in favor of the proposal, [~~then~~] the tax shall be in effect [~~in both counties~~]. If a  
4 majority of the votes cast by the qualified voters voting thereon [~~in either county~~] are opposed to the  
5 proposal, [~~then~~] the governing body of [~~neither~~] the county shall not have power to impose the sales  
6 tax [~~authorized by this section~~] unless or until the [~~governing body of the county that has not~~  
7 ~~approved the tax shall~~] proposal is again [~~have~~] submitted [~~another proposal to authorize the~~  
8 ~~governing body to impose the tax,~~] and the proposal is approved by a majority of the qualified  
9 voters voting thereon in that county.

10 ~~[3.]~~ 4. The sales tax may be imposed at a rate of one percent on the receipts from the sale at  
11 retail of all tangible personal property or taxable service at retail within the county adopting such  
12 tax, if such property and services are subject to taxation by the state of Missouri under the  
13 provisions of sections 144.010 to 144.525.

14 ~~[4.]~~ 5. All sales taxes collected by the director of revenue under this section on behalf of any  
15 county, less one percent for the cost of collection, which shall be deposited in the state's general  
16 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
17 deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the  
18 "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax trust fund  
19 shall not be deemed to be state funds and shall not be commingled with any funds of the state. The  
20 director of revenue shall keep accurate records of the amount of money in the trust fund which was  
21 collected in each county imposing a sales tax under this section, and the records shall be open to the  
22 inspection of officers of each county and the general public. Not later than the tenth day of each  
23 month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
24 preceding month by distributing to the county treasurer, or such other officer as may be designated  
25 by the county ordinance or order, of each county imposing the tax authorized by this section, the  
26 sum, as certified by the director of revenue, due the county.

27 ~~[5.]~~ 6. The director of revenue may authorize the state treasurer to make refunds from the  
28 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
29 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each  
30 county shall notify the director of revenue at least ninety days prior to the effective date of the  
31 expiration of the sales tax authorized by this section and the director of revenue may order retention  
32 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
33 such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks

1 and drafts deposited to the credit of such accounts. After one year has elapsed after the date of  
 2 expiration of the tax authorized by this section in such county, the director of revenue shall remit the  
 3 balance in the account to the county and close the account of that county. The director of revenue  
 4 shall notify each county of each instance of any amount refunded or any check redeemed from  
 5 receipts due the county.

6 ~~[6.]~~ 7. The tax authorized by this section may be imposed, in accordance with this section,  
 7 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

8 ~~[7.]~~ 8. Any county imposing a sales tax pursuant to the provisions of this section may  
 9 contract with the authority of any other county or with any city or political subdivision for the  
 10 financing, acquisition, operation, construction, maintenance, or utilization of any recreation facility  
 11 or project or program funded in whole or in part from revenues derived from the tax levied pursuant  
 12 to the provisions of this section.

13 ~~[8.]~~ 9. The sales tax imposed pursuant to the provisions of this section shall expire twenty-  
 14 five years from the effective date thereof unless an extension of the tax is submitted to and approved  
 15 by the voters in each county in the manner provided in this section. Each extension of the sales tax  
 16 shall be for a period of ten years.

17 ~~[9.]~~ 10. The governing body of each of the counties imposing a sales tax under the  
 18 provisions of this section may cooperate with the governing body of any county or other political  
 19 subdivision of this state in carrying out the provisions of this section, and may establish and conduct  
 20 jointly a system of public recreation. The respective governing bodies administering programs  
 21 jointly may provide by agreement among themselves for all matters connected with the programs  
 22 and determine what items of cost and expense shall be paid by each.

23 ~~[10.]~~ 11. The provisions of this section shall not in any way repeal, affect, or limit the  
 24 powers granted to any county to establish, maintain, and conduct parks and other recreational  
 25 grounds for public recreation.

26 ~~[11.]~~ 12. Except as modified in this section, all provisions of sections 32.085 and 32.087  
 27 shall apply to the tax imposed under this section.

28 67.783. 1. There is hereby created within ~~[any county of the third class having a population~~  
 29 ~~of more than ten thousand and less than fifteen thousand and any county of the second class having~~  
 30 ~~a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third~~  
 31 ~~class county, both counties making up the same judicial circuit,] the counties described under~~  
 32 subsection 1 of section 67.782 a joint county recreational lake authority, which shall be a body  
 33 corporate and politic and a political subdivision of this state.

34 2. Subject to the limitations in section 67.788, the authority may exercise its powers over the  
 35 reservoir area encompassing any recreational lake and within five thousand feet of the conservation  
 36 storage level of any recreational lake constructed or to be constructed by the authority pursuant to  
 37 sections 67.781 to 67.790.

38 3. It shall be the purpose of each authority to promote the general welfare, to promote  
 39 recreation and to encourage private capital investment through the construction, operation, and

1 maintenance of a recreational lake and related improvements to be located [~~jointly in the second~~  
 2 ~~class county and the third class county~~] in the counties described under subsection 1 of section  
 3 67.782.

4 4. The income of the authority and all property at any time owned by the authority shall be  
 5 exempt from all taxation or any assessments whatsoever to the state or of any political subdivision,  
 6 municipality, or other governmental agency thereof.

7 5. No county in which an authority is organized shall be held liable in connection with the  
 8 construction, operation, or maintenance of any project or program undertaken pursuant to sections  
 9 67.781 to 67.790, including any actions taken by the authority in connection with any project or  
 10 program undertaken pursuant to sections 67.781 to 67.790.

11 67.785. 1. The authority shall consist of nine members, appointed or elected as follows:

12 (1) Within thirty days after approval by the voters of the sales tax authorized in section  
 13 67.782, the county commission of [~~the second class~~] a county described under subdivision (2) of  
 14 subsection 1 of section 67.782 shall initially appoint six members to the authority, with the terms of  
 15 members staggered such that the terms of two members [each expiring on December 31, 1992,  
 16 December 31, 1994, and December 31, 1996] expire on December thirty-first of each even-  
 17 numbered year. The county commission of [~~the third class~~] a county described under subdivision  
 18 (1) of subsection 1 of section 67.782 shall initially appoint three members to the authority, with the  
 19 terms of members staggered such that the term of one member [each expiring on December 31,  
 20 1992, December 31, 1994, and December 31, 1996] expires on December thirty-first of each even-  
 21 numbered year;

22 (2) As the term of each initial member expires, new members shall be elected from each  
 23 county. Each elected member shall serve a six-year term and until [~~his~~] the member's successor is  
 24 duly elected and qualified.

25 2. A person, to be qualified to serve as a member, shall be a voter of the state for more than  
 26 five years prior to [~~his~~] the member's election or appointment, shall be a resident in the county  
 27 which [~~he~~] the member will represent for more than five years and shall be over the age of twenty-  
 28 five years. If any member moves outside the county from which [~~he~~] the member was appointed or  
 29 elected, [~~his~~] the member's seat shall be deemed vacant and a new member shall be appointed by the  
 30 county commission of such county to complete [~~his~~] the unexpired term.

31 3. A person desiring to become a candidate for the authority shall pay the sum of five  
 32 dollars as a filing fee to the treasurer of the county in which [~~he~~] the person resides, and shall file  
 33 with the election authority a statement under oath that [~~he~~] the person possesses all of the  
 34 qualifications set out in sections 67.781 to 67.790 for a member of the authority. Thereafter, [~~he~~]  
 35 such person shall have [~~his~~] such person's name placed on the ballot as a candidate.

36 4. If six or more persons from [~~the second class~~] a county described under subdivision (2) of  
 37 subsection 1 of section 67.782 file as candidates, a primary election shall be held in August, and the  
 38 four candidates who receive the most votes shall be candidates at the general election. If two or  
 39 more candidates receive an equal number of votes, and if that number of votes would otherwise

1 qualify each tied candidate for a position on the general election ballot, all such tied candidates shall  
 2 be included on the general election ballot. The two candidates [~~from the second class county~~]  
 3 receiving the most votes in the general election shall be declared the winners.

4 5. If four or more persons from [~~the third class~~] a county described under subdivision (1) of  
 5 subsection 1 of section 67.782 file as candidates, a primary election shall be held in August, and the  
 6 two candidates who receive the most votes shall be candidates at the general election. If two or  
 7 more candidates receive an equal number of votes, and if that number of votes would otherwise  
 8 qualify each tied candidate for a position on the general election ballot, all such tied candidates shall  
 9 be included on the general election ballot. The candidate [~~from the second class county~~] receiving  
 10 the most votes in the general election shall be declared the winner.

11 67.2500. 1. A theater, cultural arts, and entertainment district may be established in the  
 12 manner provided in section 67.2505 by the governing body of any county, city, town, or village that  
 13 has adopted transect-based zoning under chapter 89, any county described in this subsection, or any  
 14 city, town, or village that is within such counties:

15 (1) Any county with a charter form of government and with more than two hundred fifty  
 16 thousand but less than three hundred fifty thousand inhabitants;

17 (2) Any county of the first classification with more than ninety-three thousand eight hundred  
 18 but fewer than ninety-three thousand nine hundred inhabitants;

19 (3) Any county of the first classification with more than one hundred eighty-four thousand  
 20 but fewer than one hundred eighty-eight thousand inhabitants;

21 (4) Any county with a charter form of government and with more than six hundred thousand  
 22 but fewer than seven hundred thousand inhabitants;

23 (5) Any county of the first classification with more than one hundred thirty-five thousand  
 24 four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;

25 (6) Any county of the first classification with more than one hundred four thousand six  
 26 hundred but fewer than one hundred four thousand seven hundred inhabitants;

27 (7) Any county of the first classification with more than eighty-three thousand but fewer  
 28 than ninety-two thousand inhabitants and with a home rule city with more than seventy-six thousand  
 29 but fewer than ninety-one thousand inhabitants as the county seat; or

30 (8) Any county that borders on or that contains part of a lake with not less than one  
 31 thousand miles of shoreline.

32 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural Arts, and  
 33 Entertainment District Act".

34 3. As used in sections 67.2500 to 67.2530, the following terms mean:

35 (1) "District", a theater, cultural arts, and entertainment district organized under this section;

36 (2) "Qualified electors", "qualified voters", or "voters", registered voters residing within the  
 37 district or subdistrict, or proposed district or subdistrict, who have registered to vote pursuant to  
 38 chapter 115 or, if there are no persons eligible to be registered voters residing in the district or

1 subdistrict, proposed district or subdistrict, property owners, including corporations and other  
2 entities, that are owners of real property;

3 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115; and

4 (4) "Subdistrict", a subdivision of a district, but not a separate political subdivision, created  
5 for the purposes specified in subsection 5 of section 67.2505."; and

6  
7 Further amend said bill, Page 19, Section 115.127, Line 62, by inserting after all of said section and  
8 line the following:

9  
10 "115.240. The election authority for any political subdivision or special district shall label  
11 ballot measures relating to taxation that are submitted by such political subdivision or special  
12 district to a vote of the people numerically or alphabetically in the order in which they are  
13 submitted. No such ballot measure shall be labeled in a descriptive manner aside from its numerical  
14 or alphabetical designation. Election authorities may coordinate with each other, or with the  
15 secretary of state, to maintain a database or other record to facilitate numerical or alphabetical  
16 assignment."; and

17  
18 Further amend said bill, Page 23, Section 115.637, Line 82, by inserting after all of said section and  
19 line the following:

20  
21 "137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking  
22 approval to add, change, or modify a tax on real property shall express the effect of the proposed  
23 change within the ballot language in terms of the change in real dollars owed per one hundred  
24 thousand dollars of a property's market valuation.

25 137.073. 1. As used in this section, the following terms mean:

26 (1) "General reassessment", changes in value, entered in the assessor's books, of a  
27 substantial portion of the parcels of real property within a county resulting wholly or partly from  
28 reappraisal of value or other actions of the assessor or county equalization body or ordered by the  
29 state tax commission or any court;

30 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each  
31 purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax  
32 rate authorized by election, including bond interest and sinking fund;

33 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the  
34 provisions of this section or when a court has determined the tax rate; except that, other provisions  
35 of law to the contrary notwithstanding, a school district may levy the operating levy for school  
36 purposes required for the current year pursuant to subsection 2 of section 163.021, less all  
37 adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate  
38 does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum



1 tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political  
2 subdivision as provided in this section;

3 (4) "Tax revenue", when referring to the previous year, means the actual receipts from ad  
4 valorem levies on all classes of property, including state-assessed property, in the immediately  
5 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected  
6 in the fiscal year and plus an additional allowance for the revenue which would have been collected  
7 from property which was annexed by such political subdivision but which was not previously used  
8 in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any  
9 receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these  
10 terms are defined in section 386.020, which were assessed by the assessor of a county or city in the  
11 previous year but are assessed by the state tax commission in the current year. All school districts  
12 and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax  
13 revenue an amount equivalent to that by which they reduced property tax levies as a result of sales  
14 tax pursuant to section 67.505 and section 164.013 or as excess home dock city or county fees as  
15 provided in ~~subsection 4 of~~ section 313.820 in the immediately preceding fiscal year but not  
16 including any amount calculated to adjust for prior years. For purposes of political subdivisions  
17 which were authorized to levy a tax in the prior year but which did not levy such tax or levied a  
18 reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by  
19 law, shall mean the revenues equal to the amount that would have been available if the voluntary  
20 rate reduction had not been made.

21 2. Whenever changes in assessed valuation are entered in the assessor's books for any  
22 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
23 established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016,  
24 the county clerk in all counties and the assessor of St. Louis City shall notify each political  
25 subdivision wholly or partially within the county or St. Louis City of the change in valuation of each  
26 subclass of real property, individually, and personal property, in the aggregate, exclusive of new  
27 construction and improvements. All political subdivisions shall immediately revise the applicable  
28 rates of levy for each purpose for each subclass of real property, individually, and personal property,  
29 in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable  
30 property, exclusive of new construction and improvements, substantially the same amount of tax  
31 revenue as was produced in the previous year for each subclass of real property, individually, and  
32 personal property, in the aggregate, except that the rate shall not exceed the greater of the most  
33 recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)  
34 of subsection 5 of this section. Any political subdivision that has received approval from voters for  
35 a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax  
36 revenue as the amount of revenue that would have been derived by applying the voter-approved  
37 increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently  
38 certified by the city or county clerk on or before the date of the election in which such increase is  
39 approved, increased by the percentage increase in the consumer price index, as provided by law,

1 except that the rate shall not exceed the greater of the most recent voter-approved rate or the most  
2 recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such  
3 tax revenue shall not include any receipts from ad valorem levies on any real property which was  
4 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a  
5 county or city in the current year in a different subclass of real property. Where the taxing authority  
6 is a school district for the purposes of revising the applicable rates of levy for each subclass of real  
7 property, the tax revenues from state-assessed railroad and utility property shall be apportioned and  
8 attributed to each subclass of real property based on the percentage of the total assessed valuation of  
9 the county that each subclass of real property represents in the current taxable year. As provided in  
10 Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow  
11 for inflationary assessment growth occurring within the political subdivision. The inflationary  
12 growth factor for any such subclass of real property or personal property shall be limited to the  
13 actual assessment growth in such subclass or class, exclusive of new construction and  
14 improvements, and exclusive of the assessed value on any real property which was assessed by the  
15 assessor of a county or city in the current year in a different subclass of real property, but not to  
16 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a  
17 political subdivision from the various tax rates determined in this subsection be different than the  
18 tax revenue that would have been determined from a single tax rate as calculated pursuant to the  
19 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall  
20 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the  
21 aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such  
22 revision shall yield an amount equal to such difference and shall be apportioned among such  
23 subclasses of real property, individually, and/or personal property, in the aggregate, based on the  
24 relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction.  
25 Such revision in the tax rates of each class or subclass shall be made by computing the percentage of  
26 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the  
27 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,  
28 multiplying the resulting percentages by the revenue difference between the single rate calculation  
29 and the calculations pursuant to this subsection and dividing by the respective adjusted current year  
30 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon  
31 each class or subclass of property. The adjustment computed herein shall be multiplied by one  
32 hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial  
33 rate computed for each class or subclass of property. For school districts that levy separate tax rates  
34 on each subclass of real property and personal property in the aggregate, if voters approved a ballot  
35 before January 1, 2011, that presented separate stated tax rates to be applied to the different  
36 subclasses of real property and personal property in the aggregate, or increases the separate rates  
37 that may be levied on the different subclasses of real property and personal property in the aggregate  
38 by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a  
39 blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section.

1 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for  
2 personal property shall cause such levy to increase over the levy for personal property from the prior  
3 year.

4 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates  
5 of levy to the extent necessary to produce from all taxable property, including state-assessed railroad  
6 and utility property, which shall be separately estimated in addition to other data required in  
7 complying with section 164.011, substantially the amount of tax revenue permitted in this section.  
8 In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's  
9 reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the  
10 event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the  
11 estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that  
12 the estimates used result in receipt of excess revenues, which would have required a lower rate if the  
13 actual information had been known, the school district shall reduce the tax rate ceiling in the  
14 following year to compensate for the excess receipts, and the recalculated rate shall become the tax  
15 rate ceiling for purposes of this section.

16 (2) For any political subdivision which experiences a reduction in the amount of assessed  
17 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to  
18 sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation  
19 of any assessed valuation:

20 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes  
21 to compensate for the reduction in assessed value occurring after the political subdivision calculated  
22 the tax rate ceiling for the particular subclass of real property or for personal property, in the  
23 aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the  
24 next calculation of the tax rate for the particular subclass of real property or for personal property, in  
25 the aggregate, after the reduction in assessed valuation has been determined and shall be calculated  
26 in a manner that results in the revised tax rate ceiling being the same as it would have been had the  
27 corrected or finalized assessment been available at the time of the prior calculation;

28 (b) In addition, for up to three years following the determination of the reduction in assessed  
29 valuation as a result of circumstances defined in this subdivision, such political subdivision may  
30 levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in  
31 paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected  
32 or finalized assessment been available at the time of the prior calculation.

33 4. (1) In order to implement the provisions of this section and Section 22 of Article X of the  
34 Constitution of Missouri, the term improvements shall apply to both real and personal property. In  
35 order to determine the value of new construction and improvements, each county assessor shall  
36 maintain a record of real property valuations in such a manner as to identify each year the increase  
37 in valuation for each political subdivision in the county as a result of new construction and  
38 improvements. The value of new construction and improvements shall include the additional  
39 assessed value of all improvements or additions to real property which were begun after and were

1 not part of the prior year's assessment, except that the additional assessed value of all improvements  
2 or additions to real property which had been totally or partially exempt from ad valorem taxes  
3 pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be  
4 included in the value of new construction and improvements when the property becomes totally or  
5 partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in  
6 valuation of personal property for the current year over that of the previous year is the equivalent of  
7 the new construction and improvements factor for personal property. Notwithstanding any opt-out  
8 implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of  
9 new construction and improvements and the amount of assessed value on any real property which  
10 was assessed by the assessor of a county or city in such previous year but is assessed by the assessor  
11 of a county or city in the current year in a different subclass of real property separately for each of  
12 the three subclasses of real property for each political subdivision to the county clerk in order that  
13 political subdivisions shall have this information for the purpose of calculating tax rates pursuant to  
14 this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax  
15 commission shall certify each year to each county clerk the increase in the general price level as  
16 measured by the Consumer Price Index for All Urban Consumers for the United States, or its  
17 successor publications, as defined and officially reported by the United States Department of Labor,  
18 or its successor agency. The state tax commission shall certify the increase in such index on the  
19 latest twelve-month basis available on February first of each year over the immediately preceding  
20 prior twelve-month period in order that political subdivisions shall have this information available in  
21 setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri.  
22 For purposes of implementing the provisions of this section and Section 22 of Article X of the  
23 Missouri Constitution, the term "property" means all taxable property, including state-assessed  
24 property.

25 (2) Each political subdivision required to revise rates of levy pursuant to this section or  
26 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized  
27 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided  
28 in this section and Section 22 of Article X of the Constitution of Missouri, separately and without  
29 regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political  
30 subdivision shall set each tax rate it is authorized to levy using the calculation that produces the  
31 lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of  
32 Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be  
33 applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of  
34 Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and  
35 other provisions not in conflict with Section 22 of Article X of the Constitution of Missouri. Annual  
36 tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as  
37 established pursuant to this section and Section 22 of Article X of the Constitution of Missouri,  
38 unless otherwise provided by law.

1           5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section  
2 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall  
3 be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more  
4 than a simple majority pursuant to any provision of law or the constitution, the tax rate increase  
5 must receive approval by at least the majority required.

6           (2) When voters approve an increase in the tax rate, the amount of the increase shall be  
7 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not  
8 exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for  
9 approval rather than describing the amount of increase in the question, the stated tax rate approved  
10 shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling.  
11 The increased tax rate ceiling as approved shall be adjusted such that when applied to the current  
12 total assessed valuation of the political subdivision, excluding new construction and improvements  
13 since the date of the election approving such increase, the revenue derived from the adjusted tax rate  
14 ceiling is equal to the sum of: the amount of revenue which would have been derived by applying  
15 the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision,  
16 as most recently certified by the city or county clerk on or before the date of the election in which  
17 such increase is approved, increased by the percentage increase in the consumer price index, as  
18 provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the  
19 political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax  
20 rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed  
21 in this section to yield the sum of: the amount of revenue that would be derived by applying such  
22 voter-approved increased rate to the total assessed valuation, as most recently certified by the city or  
23 county clerk on or before the date of the election in which such increase was approved, increased by  
24 the percentage increase in the consumer price index, as provided by law, from the date of the  
25 election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

26           (3) The provisions of subdivision (2) of this subsection notwithstanding, if prior to the  
27 expiration of a temporary levy increase, voters approve a subsequent levy increase, the new tax rate  
28 ceiling shall remain in effect only until such time as the temporary levy expires under the terms  
29 originally approved by a vote of the people, at which time the tax rate ceiling shall be decreased by  
30 the amount of the temporary levy increase. If, prior to the expiration of a temporary levy increase,  
31 voters of a political subdivision are asked to approve an additional, permanent increase to the  
32 political subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly indicates  
33 that if the permanent levy increase is approved, the temporary levy shall be made permanent.

34           (4) The governing body of any political subdivision may levy a tax rate lower than its tax  
35 rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not  
36 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision [(4)]  
37 (5) of this subsection. Nothing in this section shall be construed as prohibiting a political  
38 subdivision from voluntarily levying a tax rate lower than that which is required under the

1 provisions of this section or from seeking voter approval of a reduction to such political  
2 subdivision's tax rate ceiling.

3 ~~[(4)]~~ (5) In a year of general reassessment, a governing body whose tax rate is lower than its  
4 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if  
5 its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing  
6 body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a  
7 public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior  
8 to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any  
9 political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction  
10 required by law resulting from sales tax collections. The provisions of this subdivision shall not  
11 apply to any political subdivision which has received voter approval for an increase to its tax rate  
12 ceiling subsequent to setting its most recent tax rate.

13 (6) (a) As used in this subdivision, the following terms mean:

14 a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters approve a higher  
15 tax rate;

16 b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters approve a  
17 higher tax rate.

18 (b) Notwithstanding any other provision of law to the contrary, when the required majority  
19 of voters in a political subdivision passes an increase in the political subdivision's tax rate, the  
20 political subdivision shall use the current tax rate ceiling and the increase approved by the voters in  
21 establishing the rates of levy for the tax year immediately following the election.

22 (c) If the assessed valuation of real property in such political subdivision is reduced in such  
23 tax year immediately following the election, such political subdivision may raise its rates of levy so  
24 that the revenue received from its local real property tax rates equals the amount the political  
25 subdivision would have received from the increased rates of levy had there been no reduction in the  
26 assessed valuation of real property in the political subdivision.

27 (d) Using the increased tax rate ceiling shall be revenue neutral as required in Article X,  
28 Section 22 of the Constitution of Missouri.

29 6. (1) For the purposes of calculating state aid for public schools pursuant to section  
30 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a  
31 blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first  
32 determining the total tax revenue of the property within the jurisdiction of the taxing authority,  
33 which amount shall be equal to the sum of the products of multiplying the assessed valuation of  
34 each class and subclass of property by the corresponding tax rate for such class or subclass, then  
35 dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then  
36 multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school  
37 district, such blended rate shall also be used by such school district for calculating revenue from  
38 state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax  
39 rate by purpose.

1           (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the  
2 county commission in the county or counties where the tax rate applies of its tax rate ceiling and its  
3 proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the  
4 nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-  
5 hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round  
6 up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-  
7 hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a  
8 fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent.  
9 Any taxing authority levying a property tax rate shall provide data, in such form as shall be  
10 prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All  
11 forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not  
12 be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the  
13 calculation of rates pursuant to this section which do not currently exist in rule form or that have  
14 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for  
15 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,  
16 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for  
17 annual debt service requirements will be prima facie valid if, after making the payment for which  
18 the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following  
19 year's payments. The county clerk shall keep on file and available for public inspection all such  
20 information for a period of three years. The clerk shall, within three days of receipt, forward a copy  
21 of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data  
22 to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such  
23 information and return to the county clerk his or her findings as to compliance of the tax rate ceiling  
24 with this section and as to compliance of any proposed tax rate for debt service with Missouri law.  
25 If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri  
26 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may  
27 request a taxing authority to submit documentation supporting such taxing authority's proposed tax  
28 rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing  
29 authority and shall file a copy of the findings with the information received from the taxing  
30 authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk  
31 of the state auditor's findings and any request for supporting documentation to accept or reject in  
32 writing the rate change certified by the state auditor and to submit all requested information to the  
33 state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted  
34 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate  
35 change certified by the state auditor and the state auditor does not receive supporting information  
36 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state  
37 auditor shall refer the perceived violations of such taxing authority to the attorney general's office  
38 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from  
39 levying a violative tax rate.

1           (3) In the event that the taxing authority incorrectly completes the forms created and  
2 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority  
3 may submit amended forms with an explanation for the needed changes. If such amended forms are  
4 filed under regulations prescribed by the state auditor, the state auditor shall take into consideration  
5 such amended forms for the purposes of this subsection.

6           7. No tax rate shall be extended on the tax rolls by the county clerk unless the political  
7 subdivision has complied with the foregoing provisions of this section.

8           8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with  
9 the provisions of this section, the taxpayer may make a formal complaint with the prosecuting  
10 attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the  
11 filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an  
12 action as representative of a class of all taxpayers within a taxing authority if the class is so  
13 numerous that joinder of all members is impracticable, if there are questions of law or fact common  
14 to the class, if the claims or defenses of the representative parties are typical of the claims or  
15 defenses of the class, and if the representative parties will fairly and adequately protect the interests  
16 of the class. In any class action maintained pursuant to this section, the court may direct to the  
17 members of the class a notice to be published at least once each week for four consecutive weeks in  
18 a newspaper of general circulation published in the county where the civil action is commenced and  
19 in other counties within the jurisdiction of a taxing authority. The notice shall advise each member  
20 that the court will exclude him or her from the class if he or she so requests by a specified date, that  
21 the judgment, whether favorable or not, will include all members who do not request exclusion, and  
22 that any member who does not request exclusion may, if he or she desires, enter an appearance. In  
23 any class action brought pursuant to this section, the court, in addition to the relief requested, shall  
24 assess against the taxing authority found to be in violation of this section the reasonable costs of  
25 bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be  
26 awarded any attorney or association of attorneys who receive public funds from any source for their  
27 services. Any action brought pursuant to this section shall be set for hearing as soon as practicable  
28 after the cause is at issue.

29           9. If in any action, including a class action, the court issues an order requiring a taxing  
30 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the  
31 collection of a tax because of its failure to revise the rate of levy as provided in this section, any  
32 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her  
33 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or  
34 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced  
35 by the original levy and the amount produced by the revised levy. The township or county collector  
36 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The  
37 taxing authority refusing to revise the rate of levy as provided in this section shall make available to  
38 the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall  
39 receive any interest on any money erroneously paid by him or her pursuant to this subsection.



1 Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority  
 2 to refund any tax erroneously paid prior to or during the third tax year preceding the current tax  
 3 year.

4 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
 5 under the authority delegated in this section shall become effective only if it complies with and is  
 6 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
 7 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
 8 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
 9 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
 10 August 28, 2004, shall be invalid and void.

11  
 12 ~~[140.170. 1. Except for lands described in subsection 7 of this section, the~~  
 13 ~~county collector shall cause a copy of the list of delinquent lands and lots to be~~  
 14 ~~printed in some newspaper of general circulation published in the county for three~~  
 15 ~~consecutive weeks, one insertion weekly, before the sale, the last insertion to be at~~  
 16 ~~least fifteen days prior to the fourth Monday in August.~~

17 ~~2. In addition to the names of all record owners or the names of all owners~~  
 18 ~~appearing on the land tax book it is only necessary in the printed and published list~~  
 19 ~~to state in the aggregate the amount of taxes, penalty, interest and cost due thereon,~~  
 20 ~~each year separately stated.~~

21 ~~3. To the list shall be attached and in like manner printed and published a~~  
 22 ~~notice of said lands and lots stating that said land and lots will be sold at public~~  
 23 ~~auction to discharge the taxes, penalty, interest, and costs due thereon at the time~~  
 24 ~~of sale in or adjacent to the courthouse of such county, on the fourth Monday in~~  
 25 ~~August next thereafter, commencing at ten o'clock of said day and continuing from~~  
 26 ~~day to day thereafter until all are offered. Such auction may also be conducted by~~  
 27 ~~electronic media, including the internet, at the same time and at the discretion of~~  
 28 ~~the county collector.~~

29 ~~4. The county collector, on or before the day of sale, shall insert at the foot~~  
 30 ~~of the list on his or her record a copy of the notice and certify on his or her record~~  
 31 ~~immediately following the notice the name of the newspaper of the county in~~  
 32 ~~which the notice was printed and published and the dates of insertions thereof in~~  
 33 ~~the newspaper.~~

34 ~~5. The expense of such printing shall be paid out of the county treasury~~  
 35 ~~and shall not exceed the rate provided for in chapter 493, relating to legal~~  
 36 ~~publications, notices and advertisements, and the cost of printing at the rate paid~~  
 37 ~~by the county shall be taxed as part of the costs of the sale of any land or lot~~  
 38 ~~contained in the list.~~

39 ~~6. The county collector shall cause the affidavit of the printer, editor or~~  
 40 ~~publisher of the newspaper in which the list of delinquent lands and notice of sale~~  
 41 ~~was published, as provided by section 493.060, with the list and notice attached, to~~  
 42 ~~be recorded in the office of the recorder of deeds of the county, and the recorder~~  
 43 ~~shall not charge or receive any fees for recording the same.~~

44 ~~7. The county collector may have a separate list of such lands, without~~  
 45 ~~legal descriptions or the names of the record owners, printed in a newspaper of~~

1 ~~general circulation published in such county for three consecutive weeks before~~  
 2 ~~the sale of such lands for a parcel or lot of land that:~~

3 ~~(1) Has an assessed value of one thousand five hundred dollars or less and~~  
 4 ~~has been advertised previously; or~~

5 ~~(2) Is a lot in a development of twenty or more lots and such lot has an~~  
 6 ~~assessed value of one thousand five hundred dollars or less.~~

7  
 8 ~~The notice shall state that legal descriptions and the names of the record owners of~~  
 9 ~~such lands shall be posted at any county courthouse within the county and the~~  
 10 ~~office of the county collector.~~

11 ~~8. If, in the opinion of the county collector, an adequate legal description~~  
 12 ~~of the delinquent land and lots cannot be obtained through researching the~~  
 13 ~~documents available through the recorder of deeds, the collector may commission~~  
 14 ~~a professional land surveyor to prepare an adequate legal description of the~~  
 15 ~~delinquent land and lots in question. The costs of any commissioned land survey~~  
 16 ~~deemed necessary by the county collector shall be taxed as part of the costs of the~~  
 17 ~~sale of any land or lots contained in the list prepared under this section.]~~

18 140.170. 1. Except for lands described in subsection 7 of this section, the county collector  
 19 shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general  
 20 circulation published in the county for three consecutive weeks, one insertion weekly, before the  
 21 sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

22 2. In addition to the names of all record owners or the names of all owners appearing on the  
 23 land tax book it is only necessary in the printed and published list to state in the aggregate the  
 24 amount of taxes, penalty, interest and cost due thereon, each year separately stated.

25 3. To the list shall be attached and in like manner printed and published a notice of said  
 26 lands and lots stating that said land and lots will be sold at public auction to discharge the taxes,  
 27 penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such  
 28 county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day and  
 29 continuing from day to day thereafter until all are offered. Such auction may also be conducted by  
 30 electronic media, including the internet, at the same time and at the discretion of the county  
 31 collector.

32 4. The county collector, on or before the day of sale, shall insert at the foot of the list on his  
 33 or her record a copy of the notice and certify on his or her record immediately following the notice  
 34 the name of the newspaper of the county in which the notice was printed and published and the dates  
 35 of insertions thereof in the newspaper.

36 5. The expense of such printing shall be paid out of the county treasury and shall not exceed  
 37 the rate provided for in chapter 493, relating to legal publications, notices and advertisements, and  
 38 the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any  
 39 land or lot contained in the list.

40 6. The county collector shall cause the affidavit of the printer, editor or publisher of the  
 41 newspaper in which the list of delinquent lands and notice of sale was published, as provided by

1 section 493.060, with the list and notice attached, to be recorded in the office of the recorder of  
2 deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

3 7. The county collector may have a separate list of such lands, without legal descriptions or  
4 the names of the record owners, printed in a newspaper of general circulation published in such  
5 county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

6 (1) Has an assessed value of one thousand five hundred dollars or less and has been  
7 advertised previously; or

8 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value of  
9 one thousand five hundred dollars or less.

10  
11 The notice shall state that legal descriptions and the names of the record owners of such lands shall  
12 be posted at any county courthouse within the county and the office of the county collector.

13 8. If, in the opinion of the county collector, an adequate legal description of the delinquent  
14 land and lots cannot be obtained through researching the documents available through the recorder  
15 of deeds, the collector may commission a professional land surveyor to prepare an adequate legal  
16 description of the delinquent land and lots in question. The costs of any commissioned land survey  
17 deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land  
18 or lots contained in the list prepared under this section.

19  
20 ~~140.190. 1. On the day mentioned in the notice, the county collector shall~~  
21 ~~commence the sale of such lands, and shall continue the same from day to day~~  
22 ~~until each parcel assessed or belonging to each person assessed shall be sold as~~  
23 ~~will pay the taxes, interest and charges thereon, or chargeable to such person in~~  
24 ~~said county.~~

25 ~~2. The person or land bank agency offering at said sale, whether in person~~  
26 ~~or by electronic media, to pay the required sum for a tract shall be considered the~~  
27 ~~purchaser of such land; provided, no sale shall be made to any person or~~  
28 ~~designated agent who is currently delinquent on any tax payments on any property,~~  
29 ~~other than a delinquency on the property being offered for sale, and who does not~~  
30 ~~sign an affidavit stating such at the time of sale. Failure to sign such affidavit as~~  
31 ~~well as signing a false affidavit may invalidate such sale. No bid shall be received~~  
32 ~~from any person not a resident of the state of Missouri or a foreign corporation or~~  
33 ~~entity all deemed nonresidents. A nonresident shall file with said collector an~~  
34 ~~agreement in writing consenting to the jurisdiction of the circuit court of the~~  
35 ~~county in which such sale shall be made, and also filing with such collector an~~  
36 ~~appointment of some citizen of said county as agent of said nonresident, and~~  
37 ~~consenting that service of process on such agent shall give such court jurisdiction~~  
38 ~~to try and determine any suit growing out of or connected with such sale for taxes.~~  
39 ~~After the delinquent auction sale, any certificate of purchase shall be issued to the~~  
40 ~~agent. After meeting the requirements of section 140.405, the property shall be~~  
41 ~~conveyed to the agent on behalf of the nonresident, and the agent shall thereafter~~  
42 ~~convey the property to the nonresident.~~

43 ~~3. All such written consents to jurisdiction and selective appointments~~  
44 ~~shall be preserved by the county collector and shall be binding upon any person or~~

1 corporation claiming under the person consenting to jurisdiction and making the  
 2 appointment herein referred to; provided further, that in the event of the death,  
 3 disability or refusal to act of the person appointed as agent of said nonresident the  
 4 county clerk shall become the appointee as agent of said nonresident.

5 4. No person residing in any home rule city with more than seventy-one  
 6 thousand but fewer than seventy-nine thousand inhabitants shall be eligible to  
 7 offer to purchase lands under this section unless such person has, no later than ten  
 8 days before the sale date, demonstrated to the satisfaction of the official charged  
 9 by law with conducting the sale that the person is not the owner of any parcel of  
 10 real property that has two or more violations of the municipality's building or  
 11 housing codes. A prospective bidder may make such a demonstration by  
 12 presenting statements from the appropriate collection and code enforcement  
 13 officials of the municipality. This subsection shall not apply to any taxing  
 14 authority or land bank agency, and entities shall be eligible to bid at any sale  
 15 conducted under this section without making such a demonstration.]

16 140.190. 1. On the day mentioned in the notice, the county collector shall commence the  
 17 sale of such lands, and shall continue the same from day to day until each parcel assessed or  
 18 belonging to each person assessed shall be sold as will pay the taxes, interest and charges thereon, or  
 19 chargeable to such person in said county.

20 2. The person or land bank agency offering at said sale, whether in person or by electronic  
 21 media, to pay the required sum for a tract shall be considered the purchaser of such land; provided,  
 22 no sale shall be made to any person or designated agent who is currently delinquent on any tax  
 23 payments on any property, other than a delinquency on the property being offered for sale, and who  
 24 does not sign an affidavit stating such at the time of sale. Failure to sign such affidavit as well as  
 25 signing a false affidavit may invalidate such sale. No bid shall be received from any person not a  
 26 resident of the state of Missouri or a foreign corporation or entity all deemed nonresidents. A  
 27 nonresident shall file with said collector an agreement in writing consenting to the jurisdiction of the  
 28 circuit court of the county in which such sale shall be made, and also filing with such collector an  
 29 appointment of some citizen of said county as agent of said nonresident, and consenting that service  
 30 of process on such agent shall give such court jurisdiction to try and determine any suit growing out  
 31 of or connected with such sale for taxes. After the delinquent auction sale, any certificate of  
 32 purchase shall be issued to the agent. After meeting the requirements of section 140.405, the  
 33 property shall be conveyed to the agent on behalf of the nonresident, and the agent shall thereafter  
 34 convey the property to the nonresident.

35 3. All such written consents to jurisdiction and selective appointments shall be preserved by  
 36 the county collector and shall be binding upon any person or corporation claiming under the person  
 37 consenting to jurisdiction and making the appointment herein referred to; provided further, that in  
 38 the event of the death, disability or refusal to act of the person appointed as agent of said  
 39 nonresident the county clerk shall become the appointee as agent of said nonresident.

40 4. No person residing in any home rule city with more than seventy-one thousand but fewer than  
 41 seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under this section  
 42 unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction  
 43 of the official charged by law with conducting the sale that the person is not the owner of any parcel

1 of real property that has two or more violations of the municipality's building or housing codes. A  
 2 prospective bidder may make such a demonstration by presenting statements from the appropriate  
 3 collection and code enforcement officials of the municipality. This subsection shall not apply to any  
 4 taxing authority or land bank agency, and entities shall be eligible to bid at any sale conducted under  
 5 this section without making such a demonstration."; and

6  
 7 Further amend said bill, Page 28, Section 192.257, Line 31, by inserting after all of said section and  
 8 line the following:  
 9

10 "221.400. 1. Any two or more contiguous counties within the state may form an agreement  
 11 to establish a regional jail district. The district shall have a boundary which includes the areas  
 12 within each member county, and it shall be named the " \_\_\_\_\_ Regional Jail District". Such  
 13 regional jail districts may contract to carry out the mission of the commission and the regional jail  
 14 district.

15 2. The county commission of each county desiring to join the district shall approve an  
 16 ordinance or resolution to join the district and shall approve the agreement which specifies the  
 17 duties of each county within the district.

18 3. If any county wishes to join a district which has already been established under this  
 19 section, the agreement shall be rewritten and reapproved by each member county. If the district  
 20 already levies a sales tax under section 221.407, the joining of any county to such district shall not  
 21 be effective until the voters of the county desiring to join approve the levy of the district sales tax in  
 22 the joining county under subsection 3 of section 221.407. Upon such approval, the rewritten  
 23 agreement shall indicate the approval of the joining county.

24 4. The agreement which specifies the duties of each county shall contain the following:

- 25 (1) The name of the district;
- 26 (2) The names of the counties within the district;
- 27 (3) The formula for calculating each county's contribution to the costs of the district;
- 28 (4) The types of prisoners which the regional jail may house, limited to prisoners which may  
 29 be transferred to counties under state law;
- 30 (5) The methods and powers which may be used for constructing, leasing or financing a  
 31 regional jail;
- 32 (6) The duties of the director of the regional jail;
- 33 (7) The timing and procedures for approval of the regional jail district's annual budget by  
 34 the regional jail commission; and
- 35 (8) The delegation, if any, by the member counties to the regional jail district of the power  
 36 of eminent domain.

37 5. Any county, city, town or village may contract with a regional jail commission for the  
 38 holding of its prisoners.

39 221.402. In addition to the powers granted to the district by its member counties under the  
 40 agreement, the district has all the powers necessary or appropriate to carry out its purposes,  
 41 including, but not limited to, the following:

- 1 (1) To adopt bylaws and rules for the regulation of its affairs and the conduct of its business;  
 2 (2) To adopt an official seal;  
 3 (3) To maintain an office at such place or places in one or more of the member counties as  
 4 the commission may designate;  
 5 (4) To sue and be sued;  
 6 (5) To make and execute leases, contracts, releases, compromises and other instruments  
 7 necessary or convenient for the exercise of its powers or to carry out its purposes;  
 8 (6) To acquire, construct, reconstruct, repair, alter, improve, ~~and~~ equip, extend, and  
 9 maintain jail facilities;  
 10 (7) To sell, assign, lease, mortgage, grant a security interest in, exchange, donate and convey  
 11 any or all of its properties whenever the commission finds such action to be in furtherance of the  
 12 district's purposes;  
 13 (8) To collect rentals, fees and other charges in connection with its services or for the use of  
 14 any facilities;  
 15 (9) To issue its bonds, notes or other obligations for any of its corporate purposes and to  
 16 refund the same.

17 221.405. 1. Any regional jail district created pursuant to section 221.400 shall be governed  
 18 by a commission. The commission shall be composed of the sheriff and presiding commissioner  
 19 from each county within the district.

20 2. Each commissioner shall serve during his tenure as sheriff or as presiding commissioner.

21 3. Commissioners shall serve until their successors in their county offices have ~~been duly~~  
 22 appointed assumed office. Vacancies on the commission shall be filled by the succeeding sheriff or  
 23 presiding commissioner for the remainder of the term.

24 4. Commissioners shall serve without compensation, except that they shall be reimbursed by  
 25 the district for their reasonable and necessary expenses in the performance of their duties.

26 5. A jail commissioner from each county in the district shall present a proposed budget to  
 27 the county commission.

28 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax  
 29 ~~[in the amount] of [one-eighth of one percent, one-fourth of one percent, three-eighths of one~~  
 30 ~~percent, or one-half of]~~ up to one percent on all retail sales made in such region which are subject to  
 31 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail  
 32 services ~~[and court]~~, facilities, and equipment for such region. The tax authorized by this section  
 33 shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a  
 34 sales tax pursuant to this section shall be effective unless the commission submits to the voters of  
 35 the district, on any election date authorized in chapter 115, a proposal to authorize the commission  
 36 to impose a tax.

37 2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the \_\_\_\_\_ (insert district name) regional jail district [of \_\_\_\_\_  
 ([counties' names)] impose a region-wide sales tax of \_\_\_\_\_ (insert

amount) for the purpose of providing jail services [~~and court~~], facilities, and equipment for the region?

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".

1

2 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon  
3 are in favor of the proposal, then the order and any amendment to such order shall be in effect on the  
4 first day of the second quarter immediately following the election approving the proposal. If the  
5 proposal receives less than the required majority, the commission shall have no power to impose the  
6 sales tax authorized pursuant to this section unless and until the commission shall again have  
7 submitted another proposal to authorize the commission to impose the sales tax authorized by this  
8 section and such proposal is approved by the [required] majority of the qualified voters of the  
9 district voting on such proposal[; however, in no event shall a proposal pursuant to this section be  
10 submitted to the voters sooner than twelve months from the date of the last submission of a proposal  
11 pursuant to this section].

12 3. (1) In the case of a county attempting to join an existing district that levies a sales tax  
13 under subsection 1 of this section, the joining county may impose, by order or ordinance, a district  
14 sales tax in such county. The order or ordinance shall not become effective unless the county  
15 commission submits to the voters residing in the county at a municipal election or a state general,  
16 primary, or special election a proposal to join the regional jail district and to authorize the county  
17 commission to impose a tax under this subsection. The tax authorized by this subsection shall be in  
18 addition to any and all other taxes. Such tax shall be stated separately from all other charges and  
19 taxes.

20 (2) The question submitted shall be in substantially the following form: "Shall the \_\_\_\_\_  
21 (insert district name) extend its regional jail district boundaries to include \_\_\_\_\_ (insert joining  
22 county name) and impose a regional jail district sales tax at a rate of \_\_\_\_\_ (insert percentage)  
23 percent in \_\_\_\_\_ (insert joining county name) for the purpose of providing jail services, facilities,  
24 and equipment for the region?".

25 (3) If a majority of the votes cast on the question by the qualified voters voting thereon are  
26 in favor of the question, the county shall be deemed to have joined the regional jail district under a  
27 rewritten agreement under subsection 3 of section 221.400 and the tax shall become effective on the  
28 first day of the second calendar quarter following the calendar quarter in which the election was  
29 held. If a majority of the votes cast on the question by the qualified voters voting thereon are  
30 opposed to the question, the county shall not join the regional jail district and the tax shall not  
31 become effective unless and until the question is resubmitted under this section to the qualified

1 voters of the county and such question is approved by a majority of the qualified voters of the  
2 county voting on the question.

3 4. All revenue received by a district from the tax authorized pursuant to this section shall be  
4 deposited in a special trust fund and shall be used solely for providing jail services ~~[and court]~~,  
5 facilities, and equipment for such district for so long as the tax shall remain in effect.

6 ~~[4.]~~ 5. Once the tax authorized by this section is abolished or terminated by any means, all  
7 funds remaining in the special trust fund shall be used solely for providing jail services ~~[and court]~~,  
8 facilities, and equipment for the district. Any funds in such special trust fund which are not needed  
9 for current expenditures may be invested by the commission in accordance with applicable laws  
10 relating to the investment of other county funds.

11 ~~[5.]~~ 6. All sales taxes collected by the director of revenue pursuant to this section on behalf  
12 of any district, less one percent for cost of collection which shall be deposited in the state's general  
13 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
14 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District  
15 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be  
16 deemed to be state funds and shall not be commingled with any funds of the state. The director of  
17 revenue shall keep accurate records of the amount of money in the trust fund which was collected in  
18 each district imposing a sales tax pursuant to this section, and the records shall be open to the  
19 inspection of officers of each member county and the public. Not later than the tenth day of each  
20 month the director of revenue shall distribute all moneys deposited in the trust fund during the  
21 preceding month to the district which levied the tax. Such funds shall be deposited with the  
22 treasurer of each such district, and all expenditures of funds arising from the regional jail district  
23 sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall  
24 be approved by the commission. Expenditures may be made from the fund for any ~~[function~~  
25 ~~authorized in the order adopted by the commission submitting the regional jail district tax to the~~  
26 ~~voters]~~ of the district's authorized purposes.

27 ~~[6.]~~ 7. The director of revenue may make refunds from the amounts in the trust fund and  
28 credited to any district for erroneous payments and overpayments made, and may redeem  
29 dishonored checks and drafts deposited to the credit of such districts. If any district abolishes the  
30 tax, the commission shall notify the director of revenue of the action at least ninety days prior to the  
31 effective date of the repeal, and the director of revenue may order retention in the trust fund, for a  
32 period of one year, of two percent of the amount collected after receipt of such notice to cover  
33 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to  
34 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax  
35 in such district, the director of revenue shall remit the balance in the account to the district and close  
36 the account of that district. The director of revenue shall notify each district in each instance of any  
37 amount refunded or any check redeemed from receipts due the district.

38 ~~[7.]~~ 8. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall  
39 apply to the tax imposed pursuant to this section.



1 ~~[8. The provisions of this section shall expire September 30, 2028.]~~

2 221.410. Except as provided in sections 221.400 to 221.420 the regional jail commission  
3 shall have the following powers and duties:

4 (1) It shall implement the agreement approved by the counties within the district under  
5 section 221.400;

6 (2) It shall determine the means to establish a regional jail for the district;

7 (3) It shall appoint a director for the regional jail;

8 (4) It shall determine the initial budget for the regional jail and shall approve, after a review  
9 and a majority of the commissioners concurring therein, all subsequent budgets, for which proposals  
10 may be submitted by the director;

11 (5) It may determine the policies for the housing of prisoners within the regional jail;

12 (6) It may buy, lease, or sell real or personal property for the purpose of establishing and  
13 maintaining a regional jail, and it may contract with public or private entities ~~[for the planning and~~  
14 ~~acquisition of a jail]~~ to acquire, construct, reconstruct, repair, alter, improve, equip, and extend a  
15 regional jail;

16 (7) It may contract with ~~[the department of corrections and with cities and other counties in~~  
17 ~~this state]~~ governmental entities including, but not limited to, departments and instrumentalities  
18 thereof, or private entities for the housing of prisoners;

19 (8) It shall approve all positions to be created for the purpose of administering the regional  
20 jail; and

21 (9) It shall approve a location for the regional jail ~~[which is generally central to]~~ that is  
22 within the district."; and

23  
24 Further amend said bill and page, Section 230.205, Line 13, by inserting after all of said section and  
25 line the following:

26  
27 "251.034. Payments made under sections 251.032 to 251.038 to the various regional  
28 planning commissions shall be distributed on a matching basis of one-half state funds for one-half of  
29 local funds. No local unit shall receive any payment without providing the matching funds required.  
30 The state funds so allocated shall not exceed the sum of ~~[sixty-five]~~ one hundred thirty thousand  
31 dollars for the East-West Gateway Coordinating Council and for the Mid-America Regional  
32 Council. The remaining allocated state funds shall not exceed the sum of ~~[twenty-five]~~ fifty  
33 thousand dollars for each of the following regional planning commissions: South Central Ozark,  
34 Ozark Foothills, Green Hills, ~~[Show Me]~~, Bootheel, ~~[Missouri Valley, Ozark Gateway]~~, Mark  
35 Twain, ~~[ABCD,]~~ Southeast Missouri, Boonslick, Northwest Missouri, Mid-Missouri, Kaysinger  
36 Basin, Lake of the Ozarks, Meramec, Northeast Missouri, Harry S. Truman, Mo-Kan, Pioneer  
37 Trails, and [Lakes Country] Southwest Missouri. Beginning July 1, 2025, and each year after, the  
38 maximum grant allowance for each regional planning commission shall be adjusted annually based  
39 on the rate of inflation according to the consumer price index."; and

1  
2 Further amend said bill, Page 29, Section 273.358, Line 6, by inserting after all of said section and  
3 line the following:

4  
5 "311.087. 1. As used in this section, the following terms mean:

6 (1) "Common area", any area designated as a common area in a development plan for an  
7 entertainment district approved by the governing body of the county, city, town, or village; any area  
8 of a public right-of-way that is adjacent to or within the entertainment district; and any other area  
9 identified in the development plan;

10 (2) "Entertainment district", any area located in any county that borders on or that contains  
11 part of a lake with not less than one thousand miles of shoreline that:

12 (a) Is located in any city with more than one thousand nine hundred but fewer than two  
13 thousand one hundred fifty inhabitants and partially located in a county with more than twenty-two  
14 thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than one  
15 hundred but fewer than five hundred inhabitants; and

16 (b) Contains a combination of entertainment venues, bars, nightclubs, and restaurants;

17 (3) "Portable bar", any bar, table, kiosk, cart, or stand that is not a permanent fixture and can  
18 be moved from place to place.

19 2. Notwithstanding any other provisions of this chapter to the contrary, any person who  
20 possesses the qualifications required by this chapter, and who meets the requirements of and  
21 complies with the provisions of this chapter, may apply for, and the supervisor of alcohol and  
22 tobacco control may issue, an entertainment district special license to sell intoxicating liquor by the  
23 drink for retail for consumption dispensed from one or more portable bars within the common areas  
24 of the entertainment district until 3:00 a.m. on Mondays through Saturdays and from 6:00 a.m. on  
25 Sundays and until 1:30 a.m. on Mondays.

26 3. An applicant granted an entertainment district special license under this section shall pay  
27 a license fee of three hundred dollars per year.

28 4. Notwithstanding any other provision of this chapter to the contrary, on such days and at  
29 such times during the hours a license is allowed under this chapter to sell alcoholic beverages,  
30 persons may be allowed to leave licensed establishments located in portions of the entertainment  
31 district with an alcoholic beverage and enter upon and consume the alcoholic beverage within other  
32 licensed establishments and common areas located in portions of the entertainment district. No  
33 person shall take any alcoholic beverage or alcoholic beverages outside the boundaries of the  
34 entertainment district. At times when a person is allowed to consume alcoholic beverages dispensed  
35 from portable bars and in common areas of all or any portion of the entertainment district, the  
36 entertainment district shall ensure that minors can be easily distinguished from persons of legal age  
37 buying alcoholic beverages.

1           5. Every licensee within the entertainment district shall serve alcoholic beverages in  
 2 containers that display and contain the licensee's trade name or logo or some other mark that is  
 3 unique to that license and licensee.

4           6. The holder of an entertainment district special license is solely responsible for alcohol  
 5 violations occurring at its portable bar and in any common area."; and

6  
 7 Further amend said bill, Page 32, Section 442.404, Line 59, by inserting after all of said section and  
 8 line the following:

9  
 10           ~~"[473.742. 1. Each public administrator in counties of the second, third or~~  
 11 ~~fourth classification and in the City of St. Louis shall make a determination within~~  
 12 ~~thirty days after taking office whether such public administrator shall elect to~~  
 13 ~~receive a salary as defined herein or receive fees as may be allowed by law to~~  
 14 ~~executors, administrators and personal representatives. The election by the public~~  
 15 ~~administrator shall be made in writing to the county clerk. Should the public~~  
 16 ~~administrator elect to receive a salary, the public administrator's office may not~~  
 17 ~~then elect to change at any future time to receive fees in lieu of salary. Every~~  
 18 ~~public administrator who begins his or her first term on or after January 1, 2023,~~  
 19 ~~shall be deemed to have elected to receive a salary as provided in this section.~~

20           ~~2. If a public administrator elects to be placed on salary, the salary shall be~~  
 21 ~~based upon the average number of open letters in the two years preceding the term~~  
 22 ~~when the salary is elected, based upon the following schedule:~~

23           ~~(1) Zero to five letters: salary shall be a minimum of seven thousand five~~  
 24 ~~hundred dollars;~~

25           ~~(2) Six to fifteen letters: salary shall be a minimum of fifteen thousand~~  
 26 ~~dollars;~~

27           ~~(3) Sixteen to twenty-five letters: salary shall be a minimum of twenty~~  
 28 ~~thousand dollars;~~

29           ~~(4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-~~  
 30 ~~five thousand dollars;~~

31           ~~(5) Public administrators with forty or more letters shall be considered~~  
 32 ~~full-time county officials and shall be paid according to the assessed valuation~~  
 33 ~~schedule set forth below:~~

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000

\$	131,000,000 to 159,999,999	\$40,000
\$	160,000,000 to 189,999,999	\$41,000
\$	190,000,000 to 249,999,999	\$41,500
\$	250,000,000 to 299,999,999	\$43,000
\$	300,000,000 to 449,999,999	\$45,000
\$	450,000,000 to 599,999,999	\$47,000
\$	600,000,000 to 749,999,999	\$49,000
\$	750,000,000 to 899,999,999	\$51,000
\$	900,000,000 to 1,049,999,999	\$53,000
\$	1,050,000,000 to 1,199,999,999	\$55,000
\$	1,200,000,000 to 1,349,999,999	\$57,000
\$	1,350,000,000 and over	\$59,000

;

~~(6) The public administrator in the City of St. Louis shall receive a salary not less than sixty five thousand dollars;~~

~~(7) Two thousand dollars of the compensation authorized in this section shall be payable to the public administrator only if he or she has completed at least twenty hours of instruction each calendar year relating to the operations of the public administrator's office when approved by a professional association of the county public administrators of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each public administrator who completes the training program and shall send a list of certified public administrators to the treasurer of each county. Expenses incurred for attending the training session shall be reimbursed to the county public administrator in the same manner as other expenses as may be appropriated for that purpose.~~

~~3. If a public administrator is appointed by the court as both a guardian and a conservator to the same ward or protectee, it shall be considered two letters.~~

~~4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by the salary commission, a public administrator may be paid according to the assessed valuation schedule set forth in subdivision (5) of subsection 2 of this section. If the salary commission elects to pay a public administrator according to the assessed valuation schedule, the salary commission shall not elect to change at any future time to pay the public administrator's office according to the average number of open letters in lieu of paying them according to the assessed valuation schedule.~~

~~5. The initial compensation of the public administrator who elects to be put on salary shall be determined by the average number of letters for the two years preceding the term when the salary is elected. Salary increases or decreases according to the minimum schedule set forth in this section shall be adjusted only~~

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1 after the number of open letters places the workload in a different subdivision for  
 2 two consecutive years. Minimum salary increases or decreases shall only take  
 3 effect upon a new term of office of the public administrator. The number of letters  
 4 each year shall be determined in accordance with the reporting requirements set  
 5 forth in law.

6 ~~6. All fees collected by a public administrator who elects to be salaried  
 7 shall be deposited in the county treasury or with the treasurer for the City of St.  
 8 Louis.~~

9 ~~7. Any public administrator in a county of the first classification without a  
 10 charter form of government with a population of less than one hundred thousand  
 11 inhabitants who elects to receive fees in lieu of a salary pursuant to this section  
 12 may elect to join the Missouri local government employees' retirement system  
 13 created pursuant to sections 70.600 to 70.755.~~

14 ~~8. (1) A letter of guardianship and a letter of conservatorship shall be  
 15 counted as separate letters.~~

16 ~~(2) For purposes of this subsection:~~

17 ~~(a) "Letter of conservatorship" means the appointment of a  
 18 conservatorship of an estate by the court to a protectee adjudged to be disabled;~~

19 ~~(b) "Letter of guardianship" means the appointment of a guardianship by  
 20 the court to a ward adjudged to be incapacitated.]~~

21 473.742. 1. Each public administrator in counties of the second, third or fourth  
 22 classification and in the city of St. Louis shall make a determination within thirty days after taking  
 23 office whether such public administrator shall elect to receive a salary as defined herein or receive  
 24 fees as may be allowed by law to executors, administrators and personal representatives. The  
 25 election by the public administrator shall be made in writing to the county clerk. Should the public  
 26 administrator elect to receive a salary, the public administrator's office may not then elect to change  
 27 at any future time to receive fees in lieu of salary. Every public administrator who begins his or her  
 28 first term on or after January 1, 2024, shall be deemed to have elected to receive a salary as provided  
 29 in this section.

30 2. If a public administrator elects to be placed on salary, the salary shall be based upon the  
 31 average number of open letters in the two years preceding the term when the salary is elected, based  
 32 upon the following schedule:

33 (1) Zero to five letters: salary shall be a minimum of seven thousand five hundred dollars;

34 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;

35 (3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand dollars;

36 (4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five thousand  
 37 dollars;

38 (5) Public administrators with forty or more letters shall be considered full-time county  
 39 officials and shall be paid according to the assessed valuation schedule set forth below:

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000

\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500
\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000
\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000
\$ 1,200,000,000 to 1,349,999,999	\$57,000
\$ 1,350,000,000 and over	\$59,000

1 ;

2 (6) The public administrator in the city of St. Louis shall receive a salary not less than sixty-  
3 five thousand dollars;

4 (7) Two thousand dollars of the compensation authorized in this section shall be payable to  
5 the public administrator only if he or she has completed at least twenty hours of instruction each  
6 calendar year relating to the operations of the public administrator's office when approved by a  
7 professional association of the county public administrators of Missouri unless exempted from the  
8 training by the professional association. The professional association approving the program shall  
9 provide a certificate of completion to each public administrator who completes the training program  
10 and shall send a list of certified public administrators to the treasurer of each county. Expenses  
11 incurred for attending the training session shall be reimbursed to the county public administrator in  
12 the same manner as other expenses as may be appropriated for that purpose.

13 3. If a public administrator is appointed by the court as both a guardian and a conservator to  
14 the same ward or protectee, it shall be considered two letters.

1           4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by the salary  
 2 commission, a public administrator may be paid according to the assessed valuation schedule set  
 3 forth in subdivision (5) of subsection 2 of this section. If the salary commission elects to pay a  
 4 public administrator according to the assessed valuation schedule, the salary commission shall not  
 5 elect to change at any future time to pay the public administrator's office according to the average  
 6 number of open letters in lieu of paying them according to the assessed valuation schedule.

7           5. The initial compensation of the public administrator who elects to be put on salary shall  
 8 be determined by the average number of letters for the two years preceding the term when the salary  
 9 is elected. Salary increases or decreases according to the minimum schedule set forth in ~~[subsection~~  
 10 ~~4-0f]~~ this section shall be adjusted only after the number of open letters places the workload in a  
 11 different subdivision for two consecutive years. Minimum salary increases or decreases shall only  
 12 take effect upon a new term of office of the public administrator. The number of letters each year  
 13 shall be determined in accordance with the reporting requirements set forth in law.

14           ~~[4.]~~ 6. All fees collected by a public administrator who elects to be salaried shall be  
 15 deposited in the county treasury or with the treasurer for the city of St. Louis.

16           ~~[5.]~~ 7. Any public administrator in a county of the first classification without a charter form  
 17 of government with a population of less than one hundred thousand inhabitants who elects to receive  
 18 fees in lieu of a salary pursuant to this section may elect to join the Missouri local government  
 19 employees' retirement system created pursuant to sections 70.600 to 70.755.

20           8. (1) A letter of guardianship and a letter of conservatorship shall be counted as separate  
 21 letters.

22           (2) For purposes of this subsection the following terms mean:

23           (a) "Letter of conservatorship", the appointment of a conservatorship of an estate by the  
 24 court to a protectee adjudged to be disabled;

25           (b) "Letter of guardianship", the appointment of a guardianship by the court to a ward  
 26 adjudged to be incapacitated."; and

27  
 28 Further amend said bill, Page 32, Section 534.157, Line 3, by inserting after all of said section and  
 29 line the following:

30  
 31           "534.602. 1. For purposes of this section, the following terms mean:

32           (1) "Petitioner", the property owner of property containing a residential dwelling who has  
 33 filed a verified petition under the provisions of this section;

34           (2) "Respondent", the person or persons unlawfully occupying property containing a  
 35 residential dwelling, against whom a verified petition has been filed;

36           (3) "Unlawful occupant" or "unlawful occupants", any person or persons who detain,  
 37 occupy, or trespass on property containing a residential dwelling without the permission of the  
 38 property owner, who otherwise have no legal right to occupy the property under state law, and who  
 39 are not afforded any protections provided to a tenant under state law.

1           2. Notwithstanding any provision of this chapter to the contrary, a property owner or his or  
2 her authorized agent may seek relief for the removal of a person or persons unlawfully occupying  
3 property containing a residential dwelling under this section by filing a verified petition in the  
4 county or city not within a county where the property is located.

5           3. Except as provided in subsection 6 of this section, clerks under the supervision of a  
6 circuit clerk shall explain to the property owner or his or her authorized agent not represented by  
7 counsel the procedures for filing all forms and pleadings necessary for the presentation of his or her  
8 petition to the court. Notice of the fact that clerks will provide such assistance shall be  
9 conspicuously posted in the clerks' offices. The location of the office where a petition can be filed  
10 shall be conspicuously posted in the court building. The performance of duties prescribed in this  
11 section shall not constitute the practice of law as defined in section 484.010. All duties of the clerk  
12 prescribed in this section shall be performed without cost to the litigants. The supreme court may  
13 promulgate rules as necessary to govern conduct of court clerks under this section and shall provide  
14 forms for petitions and written instructions on filling out all forms and pleadings necessary for the  
15 presentation of the petition to the court.

16           4. Filing fees and court costs under this section shall be the same as filing fees and court  
17 costs required when filing a claim in associate circuit court.

18           5. (1) Upon the filing of a verified petition under this section, and for good cause shown in  
19 the petition, the court shall immediately issue an ex parte order to remove an unlawful occupant or  
20 unlawful occupants from property containing a residential dwelling. The assertion of sufficient  
21 evidence that the person or persons are unlawfully occupying property containing a residential  
22 dwelling shall constitute good cause for purposes of this section. The petition shall set forth the  
23 following:

24           (a) The petitioner is the property owner or authorized agent of the property owner;

25           (b) The property that is being occupied includes a residential dwelling;

26           (c) An unlawful occupant or unlawful occupants have entered and remain or continue to  
27 reside on the property owner's property;

28           (d) The real property was not open to members of the public at the time the unlawful  
29 occupant or unlawful occupants entered;

30           (e) The unlawful occupant or unlawful occupants are occupying the property without the  
31 permission of the property owner and are not guests of the property owner nor otherwise authorized  
32 to make use of the property;

33           (f) The property owner has directed the unlawful occupant or unlawful occupants to leave  
34 the property and the unlawful occupant or unlawful occupants have failed or refused to vacate the  
35 premises;

36           (g) The property has not been leased to any person for three consecutive months, and the  
37 unlawful occupant or unlawful occupants are not current or former tenants of the property pursuant  
38 to any agreement with the property owner;



1           (h) The unlawful occupant or unlawful occupants are not immediate family members of the  
2 property owner; and

3           (i) There is no pending litigation related to the real property between the property owner and  
4 any known unlawful occupant or unlawful occupants.

5           (2) An ex parte order to have the unlawful occupant or unlawful occupants removed from  
6 property containing a residential dwelling entered by the court shall take effect when entered and  
7 shall remain in effect until there is valid service of process and a hearing is held on the motion.  
8 Such hearing shall be held within twenty-four hours of filing the verified petition unless good cause  
9 is shown for a delay. The court shall deny the ex parte order and dismiss the petition if the  
10 petitioner is not authorized to seek relief or does not show good cause.

11           (3) Failure to serve an ex parte order on the person or persons who are unlawfully  
12 occupying property containing a residential dwelling shall not affect the validity or enforceability of  
13 such order.

14           6. (1) If the court is unavailable after business hours or on holidays or weekends, a verified  
15 petition for removal of the unlawful occupant or unlawful occupants from property under this  
16 section may be filed before any available court in the city or county having jurisdiction to hear the  
17 petition under the guidelines developed under this subdivision (3) of this subsection.

18           (2) All papers in connection with the filing of a petition or the granting of an ex parte order  
19 under this section shall be certified by such court or the clerk within the next regular business day to  
20 the circuit court having jurisdiction to hear the petition.

21           (3) The supreme court shall develop guidelines that ensure a verified petition under this  
22 section may be filed on holidays, evenings, and weekends.

23           7. Any ex parte order granted under this section shall be to protect the petitioner from  
24 trespass by an unlawful occupant or unlawful occupants and may include such terms as the court  
25 reasonably deems necessary to ensure the petitioner's safety including, but not limited to:

26           (1) Restraining the respondent from committing or threatening to commit any act of  
27 violence, molestation, stalking, assault, or disturbing the peace of the petitioner or the petitioner's  
28 property, including violence against a pet;

29           (2) Restraining the respondent from entering the petitioner's premises or dwelling unit or  
30 coming within a certain proximity of the petitioner's premises or dwelling unit; and

31           (3) Restraining the respondent from communicating with the petitioner in any manner or  
32 through any medium.

33           8. When the court has, after a hearing on the petition, issued an order for relief to  
34 permanently exclude an unlawful occupant or unlawful occupants from the petitioner's property, it  
35 may additionally:

36           (1) Permanently restrain the respondent from committing or threatening to commit any act  
37 of violence, molestation, stalking, assault, or disturbing the peace of the petitioner or the petitioner's  
38 property, including violence against a pet;

1           (2) Permanently restrain the respondent from entering the petitioner's premises or dwelling  
2 unit or coming within a certain proximity of petitioner's premises or dwelling unit;

3           (3) Permanently restrain the respondent from communicating with the petitioner in any  
4 manner or through any medium;

5           (4) Permanently expel the respondent from occupying petitioner's premises or dwelling unit;

6           (5) Permanently expel the respondent's personal property from petitioner's premises or  
7 dwelling unit;

8           (6) Order the respondent to pay all costs of repair to the petitioner's premises or dwelling  
9 unit relating to damages caused by the respondent;

10          (7) Order the respondent to pay all costs associated with service of any ex parte order  
11 authorized against the respondent; or

12          (8) Order the respondent to pay court costs.

13          9. A verified petition seeking an ex parte order under this section shall contain allegations  
14 relating to those orders and shall pray for the orders desired.

15          10. Once the court grants the order under this section, the sheriff of the county or city not  
16 within a county in which the property is located shall enforce such order by removing the person or  
17 persons unlawfully occupying the property.

18          11. If appropriate, the sheriff may arrest any person found in the dwelling for trespass,  
19 outstanding warrants, or any other legal cause.

20          12. The sheriff is entitled to the same fee for the service of the ex parte order granted under  
21 this section as if the sheriff were serving a writ of possession under section 57.280. After the sheriff  
22 serves the order, the property owner or authorized agent may request that the sheriff stand by to keep  
23 the peace while the property owner or agent of the owner changes the locks and removes the  
24 personal property of the unlawful occupants from the premises to or near the property line. When  
25 such a request is made, the sheriff may charge a reasonable hourly rate, and the person requesting  
26 the sheriff to stand by and keep the peace is responsible for paying the reasonable hourly rate set by  
27 the sheriff. The sheriff is not liable to the unlawful occupant or occupants or to any other party for  
28 the loss, destruction, or damage of property. The property owner or his or her authorized agent is  
29 not liable to an unlawful occupant or any other party for the loss, destruction, or damage to the  
30 personal property unless the removal was wrongful.

31          13. A person may bring a civil cause of action if the person was removed from the property  
32 under this section without just cause. Such person may seek restored possession to the real property,  
33 actual damages to personal property when personal property was removed, statutory damages in the  
34 amount of one thousand dollars, and reimbursement of court costs. Any damages authorized under  
35 this subsection shall be offset by any damages to the real property inflicted by the person who was  
36 removed from the real property without just cause. Such damages to real property shall be proven  
37 by the property owner. Awards of actual damages shall not exceed the value of the damaged  
38 personal property.

1           14. The provisions of this section do not limit the rights of a property owner or limit the  
 2 authority of a law enforcement officer to arrest an unlawful occupant for trespassing, vandalism,  
 3 theft, or other crimes.

4           15. All proceedings under this section are in addition to any other available civil or criminal  
 5 remedies, unless otherwise specifically provided herein.

6           16. (1) The court shall retain jurisdiction over the ex parte order or full order of protection  
 7 issued under this section for its entire duration. The court may schedule compliance review  
 8 hearings to monitor the respondent's compliance with the order.

9           (2) The terms of the ex parte order or full order of protection issued under this section are  
 10 enforceable by all remedies available at law for the enforcement of a judgment, and the court may  
 11 punish a respondent who willfully violates the ex parte order to the same extent as provided by law  
 12 for contempt of the court in any other suit or proceeding cognizable by the court.

13           534.604. 1. When a law enforcement officer has probable cause to believe that a party,  
 14 against whom an ex parte order under section 534.602 has been entered and who has notice of such  
 15 order entered, has committed an act in violation of such order, the officer shall arrest the offending  
 16 party-respondent regardless of whether the violation occurred in the presence of the arresting officer.

17           2. In an arrest in which a law enforcement officer acted in good faith reliance on this  
 18 section, the arresting and assisting law enforcement officers and their employing entities and  
 19 superiors shall be immune from liability in any civil action alleging false arrest, false imprisonment,  
 20 or malicious prosecution.

21           3. A violation of the terms and conditions of an ex parte order under section 534.602 shall  
 22 be a class E felony. For the purposes of this subsection, in addition to the notice provided by actual  
 23 service of the order, a party is deemed to have notice of an ex parte order under section 534.602 if:

24           (1) The law enforcement officer responding to a call of a violation of an ex parte order  
 25 under section 534.602 presented a copy of the ex parte order to the respondent; or

26           (2) Notice is given by actual communication to the respondent in a manner reasonably likely  
 27 to advise the respondent.

28           4. Nothing in this section shall be interpreted as creating a private cause of action for  
 29 damages to enforce the provisions set forth herein.

30           569.200. 1. A person commits the offense of criminal mischief if he or she unlawfully  
 31 detains, occupies, or trespasses upon a residential dwelling.

32           2. The offense of criminal mischief is a class E felony."; and

33  
 34 Further amend said bill, Page 37, Section 610.021, Line 141, by inserting after all of said section  
 35 and line the following;

36  
 37           ~~"[50.800. 1. On or before the first Monday in March of each year, the~~  
 38 ~~county commission of each county of the second, third, or fourth class shall~~  
 39 ~~prepare and publish in some newspaper as provided for in section 493.050, if there~~  
 40 ~~is one, and if not by notices posted in at least ten places in the county, a detailed~~

1 financial statement of the county for the year ending December thirty-first,  
2 preceding.

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

7 3. The statement shall also show separately the total amount of the county  
8 and township school funds on hand and loaned out, the amount of penalties, fines,  
9 levies, utilities, forfeitures, and any other taxes collected and disbursed or  
10 expended during the year and turned into the permanent school fund, the name of  
11 each person who has a loan from the permanent school fund, whether county or  
12 township, the amount of the loan, date loan was made and date of maturity,  
13 description of the security for the loan, amount, if any, of delinquent interest on  
14 each loan.

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

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

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

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

38 Names of judges and clerks of elections at \$ \_\_\_\_\_ per day (listing the  
39 names run in and not listing each name by lines, and at the end of the list of names  
40 giving the total of the amount of all the warrants issued for such election services).

41 8. Warrants issued to pay for the service of jurors shall be in the following  
42 form:

43 Names of jurors at \$ \_\_\_\_\_ per day (listing the names run in and not  
44 listing each name by lines, and at the end of the list of names giving the total of  
45 the amount of all the warrants issued for such election service).

46 9. Warrants to Internal Revenue Service for Social Security and  
47 withholding taxes shall be brought into one call.

48 10. Warrants to the director of revenue of Missouri for withholding taxes  
49 shall be brought into one call.

1           11. Warrants to the division of employment security shall be brought into  
2 one call.

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

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

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

9           (Name of Telephone Company for \_\_\_\_\_ office and total amount of  
10 warrants issued).

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

13           (Postmaster for \_\_\_\_\_ office and total amount of warrants issued).

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

23           By virtue and authority of the discretionary power conferred upon the  
24 county commissions of the several counties of this state to levy a tax of not to  
25 exceed 35 cents on the \$100 assessed valuation the county commission of \_\_\_\_\_  
26 County did for the year covered by this report levy a tax rate of \_\_\_\_\_ cents on  
27 the \$100 assessed valuation which said tax amounted to \$ \_\_\_\_\_ and was  
28 disbursed or expended as follows:

29  
30           The statement shall show how the money was disbursed or expended and if any  
31 part of the sum has not been accounted for in detail under some previous  
32 appropriate heading the portion not previously accounted for shall be shown in  
33 detail.

34           17. At the end of the statement the person designated by the county  
35 commission to prepare the financial statement herein required shall append the  
36 following certificate:

I, \_\_\_\_\_, the duly authorized agent appointed by the county  
commission of \_\_\_\_\_ County, state of Missouri, to prepare for  
publication the financial statement as required by section 50.800,  
RSMo, hereby certify that I have diligently checked the records of the  
county and that the above and foregoing is a complete and correct  
statement of every item of information required in section 50.800,  
RSMo, for the year ending December 31, \_\_\_\_\_, and especially have  
I checked every receipt from every source whatsoever and every  
disbursement or expenditure of every kind and to whom and for what  
each such disbursement or expenditure was made and that each receipt  
or revenue and disbursement or expenditure is accurately shown. (If

for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records \_\_\_\_\_ which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

Date \_\_\_\_\_

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

1  
2 Or if no one has been designated said statement having been prepared by the  
3 county clerk, signature shall be in the following form:

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

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

16  
17 [50.810. 1. The statement shall be printed in not less than 8-point type,  
18 but not more than the smallest point type over 8-point type available and in the  
19 standard column width measure that will take the least space. The publisher shall  
20 file two proofs of publication with the county commission and the commission  
21 shall forward one proof to the state auditor and shall file the other in the office of  
22 the commission. The county commission shall not pay the publisher until proof of  
23 publication is filed with the commission and shall not pay the person designated to  
24 prepare the statement for the preparation of the copy for the statement until the  
25 state auditor notifies the commission that proof of publication has been received  
26 and that it complies with the requirements of this section.

27 2. The statement shall be spread on the record of the commission and for  
28 this purpose the publisher shall be required to furnish the commission with at least  
29 two copies of the statement that may be pasted on the record. The publisher shall  
30 itemize the cost of publishing said statement by column inch as properly  
31 chargeable to the several funds and shall submit such costs for payment to the  
32 county commission. The county commission shall pay out of each fund in the  
33 proportion that each item bears to the total cost of publishing said statement and  
34 shall issue warrants therefor; provided any part not properly chargeable to any  
35 specific fund shall be paid from the county general revenue fund.

1           3. ~~The state auditor shall notify the county treasurer immediately of the~~  
 2 ~~receipt of the proof of publication of the statement. After the first of April of each~~  
 3 ~~year the county treasurer shall not pay or enter for protest any warrant for the pay~~  
 4 ~~of any commissioner of any county commission until notice is received from the~~  
 5 ~~state auditor that the required proof of publication has been filed. Any county~~  
 6 ~~treasurer paying or entering for protest any warrant for any commissioner of the~~  
 7 ~~county commission prior to the receipt of such notice from the state auditor shall~~  
 8 ~~be liable on his official bond therefor.~~

9           4. ~~The state auditor shall prepare sample forms for financial statements~~  
 10 ~~and shall mail the same to the county clerks of the several counties in this state. If~~  
 11 ~~the county commission employs any person other than a bonded county officer to~~  
 12 ~~prepare the financial statement the county commission shall require such person to~~  
 13 ~~give bond with good and sufficient sureties in the penal sum of one thousand~~  
 14 ~~dollars for the faithful performance of his duty. If any county officer or other~~  
 15 ~~person employed to prepare the financial statement herein provided for shall fail,~~  
 16 ~~neglect, or refuse to, in any manner, comply with the provisions of this law he~~  
 17 ~~shall, in addition to other penalties herein provided, be liable on his official bond~~  
 18 ~~for dereliction of duty.]~~

19           ~~[50.815. 1. On or before June thirtieth of each year, the county~~  
 20 ~~commission of each county of the first, second, third, or fourth classification shall,~~  
 21 ~~with the assistance of the county clerk or other officer responsible for the~~  
 22 ~~preparation of the financial statement, prepare and publish in some newspaper of~~  
 23 ~~general circulation published in the county, as provided under section 493.050, a~~  
 24 ~~financial statement of the county for the year ending the preceding December~~  
 25 ~~thirty-first.~~

26           2. ~~The financial statement shall show at least the following:~~  
 27           ~~(1) A summary of the receipts of each fund of the county for the year;~~  
 28           ~~(2) A summary of the disbursements and transfers of each fund of the~~  
 29 ~~county for the year;~~  
 30           ~~(3) A statement of the cash balance at the beginning and at the end of the~~  
 31 ~~year for each fund of the county;~~  
 32           ~~(4) A summary of delinquent taxes and other due bills for each fund of the~~  
 33 ~~county;~~  
 34           ~~(5) A summary of warrants of each fund of the county outstanding at the~~  
 35 ~~end of the year;~~  
 36           ~~(6) A statement of bonded indebtedness, if any, at the beginning and at the~~  
 37 ~~end of the year for each fund of the county;~~  
 38           ~~(7) A statement of the tax levies of each fund of the county for the year;~~  
 39 ~~and~~  
 40           ~~(8) The name, office, and current gross annual salary of each elected or~~  
 41 ~~appointed county official.~~

42           3. ~~The financial statement need not show specific disbursements, warrants~~  
 43 ~~issued, or the names of specific payees except to comply with subdivision (8) of~~  
 44 ~~subsection 2 of this section, but every individual warrant, voucher, receipt, court~~  
 45 ~~order and all other items, records, documents and other information which are not~~  
 46 ~~specifically required to be retained by the officer having initial charge thereof shall~~  
 47 ~~be filed on or before the date of publication of the financial statement prescribed~~  
 48 ~~by subsection 1 of this section in the office of the county clerk. The county clerk~~  
 49 ~~or other officer responsible for the preparation of the financial statement shall~~

1 preserve the same, shall provide an electronic copy of the data used to create the  
2 financial statement without charge to any newspaper requesting a copy of such  
3 data, and shall cause the same to be available for inspection during normal  
4 business hours on the request of any person, for a period of five years following  
5 the date of filing in his or her office, after which five-year period these records  
6 may be disposed of according to law unless they are the subject of a legal suit  
7 pending at the expiration of that period.

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

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

Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commissioners, County Commission

\_\_\_\_\_

County Clerk

10 5. Any person falsely certifying to any fact covered by the certificate is  
11 liable on his or her bond and is guilty of a misdemeanor and, on conviction  
12 thereof, shall be punished by a fine of not less than two hundred dollars or more  
13 than one thousand dollars, or by confinement in the county jail for a period of not  
14 less than thirty days nor more than six months, or by both such fine and  
15 confinement. Any person charged with preparing the financial report who  
16 willfully or knowingly makes a false report of any record is, in addition to the  
17 penalties otherwise provided for in this section, guilty of a felony, and upon  
18 conviction thereof shall be sentenced to imprisonment by the department of  
19 corrections for a term of not less than two years nor more than five years.]

20 [55.160. The auditor of each county of the first classification not having a  
21 charter form of government and of each county of the second classification shall  
22 keep an inventory of all county property under the control and management of the  
23 various officers and departments and shall annually take an inventory of such



~~property at an original value of one thousand dollars or more showing the amount, location and estimated value thereof. The auditor shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without the auditor's certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. The auditor shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in the auditor's discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, the auditor may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand or claim before the auditor allows same. The auditor shall not be personally liable for any cost for any proceeding instituted against the auditor in the auditor's official capacity. The auditor shall keep a correct account between the county and all county and township officers, and shall examine all records and settlements made by them for and with the county commission or with each other, and the auditor shall, whenever the auditor desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, strike a balance in the case of each county and township officer, showing the amount of money collected by each, the amount of money due from each to the county, and the amount of money due from any source whatever to such office, and the auditor shall include in such balance any fees that have been returned to the county commission or to the auditor as unpaid and which since having been returned have been collected. Upon request, the auditor shall have access to and the ability to audit and examine claims of every kind and character for which a county officer has a fiduciary duty.]~~

Section B. Because immediate action is necessary to provide new and enhanced jail facilities in this state, the repeal and reenactment of sections 221.400, 221.402, 221.405, 221.407, and 221.410 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the repeal and reenactment of sections 221.400, 221.402, 221.405, 221.407, and 221.410 of section A of this act shall be in full force and effect upon its passage and approval."; and

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