

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 1363, Page 3, Section 50.327, Line 25, by
2 inserting after all of said section and line the following:

3
4 ~~"[50.815. 1. On or before June thirtieth of each year, the county~~
5 ~~commission of each county of the first, second, third, or fourth classification shall,~~
6 ~~with the assistance of the county clerk or other officer responsible for the~~
7 ~~preparation of the financial statement, prepare and publish in some newspaper of~~
8 ~~general circulation published in the county, as provided under section 493.050, a~~
9 ~~financial statement of the county for the year ending the preceding December~~
10 ~~thirty first.~~

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

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

13 ~~(2) A summary of the disbursements and transfers of each fund of the~~
14 ~~county for the year;~~

15 ~~(3) A statement of the cash balance at the beginning and at the end of the~~
16 ~~year for each fund of the county;~~

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

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

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

23 ~~(7) A statement of the tax levies of each fund of the county for the year;~~

24 ~~and~~

25 ~~(8) The name, office, and current gross annual salary of each elected or~~
26 ~~appointed county official.~~

27 ~~3. The financial statement need not show specific disbursements, warrants~~
28 ~~issued, or the names of specific payees except to comply with subdivision (8) of~~
29 ~~subsection 2 of this section, but every individual warrant, voucher, receipt, court~~
30 ~~order and all other items, records, documents and other information which are not~~
31 ~~specifically required to be retained by the officer having initial charge thereof shall~~
32 ~~be filed on or before the date of publication of the financial statement prescribed~~
33 ~~by subsection 1 of this section in the office of the county clerk. The county clerk~~
34 ~~or other officer responsible for the preparation of the financial statement shall~~
35 ~~preserve the same, shall provide an electronic copy of the data used to create the~~
36 ~~financial statement without charge to any newspaper requesting a copy of such~~

Action Taken _____ Date _____

1 data, and shall cause the same to be available for inspection during normal
2 business hours on the request of any person, for a period of five years following
3 the date of filing in his or her office, after which five-year period these records
4 may be disposed of according to law unless they are the subject of a legal suit
5 pending at the expiration of that period.

6 4. At the end of the financial statement, each commissioner of the county
7 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

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

18 50.815. 1. On or before [the first Monday in March] June thirtieth of each year, the county
19 commission of each county of the first [class not having a charter form of government], second,
20 third, or fourth classification shall, with the assistance of the county clerk or other officer
21 responsible for the preparation of the financial statement, prepare and publish in some newspaper of

1 general circulation published in the county, as provided under section 493.050, a financial statement
2 of the county for the year ending the preceding December thirty-first.

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

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

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

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

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

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

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

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

13 (8) The name, office, and current gross annual salary of each elected or appointed county
14 official.

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

29 4. At the end of the financial statement, each commissioner of the county commission and
30 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

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

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

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

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

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

32 ~~4. The state auditor shall prepare sample forms for financial statements~~
33 ~~required by section 50.815 and shall provide the same to the county clerk of each~~
34 ~~county of the first, second, third, or fourth classification in this state, but failure of~~

1 the auditor to supply such forms shall not in any way excuse any person from the
 2 performance of any duty imposed by this section or by section 50.815. If any
 3 county officer fails, neglects, or refuses to comply with the provisions of this
 4 section or section 50.815, the county officer shall, in addition to other penalties
 5 provided by law, be liable on his or her official bond for dereliction of duty.]

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

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

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

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

34
 35 Further amend said bill, Page 11, Section 58.200, Line 10, by inserting after all of said section and
 36 line the following:

37
 38 "[105.145. 1. The following definitions shall be applied to the terms used
 39 in this section:

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

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

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

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

12 4. ~~The state auditor shall immediately on receipt of each financial report~~
13 ~~acknowledge the receipt of the report.~~

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

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

24 7. ~~All reports or financial statements hereinabove mentioned shall be~~
25 ~~considered to be public records.~~

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

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

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

37 (1) ~~The name of the political subdivision;~~

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

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

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

47
48 ~~In the event a copy of the annual financial statement is received within such thirty-~~

1 day period, no fine shall accrue or be imposed. The state auditor shall report
 2 receipt of the financial statement to the department of revenue within ten business
 3 days. Failure of the political subdivision to submit the required annual financial
 4 statement within such thirty-day period shall cause the fine to be collected as
 5 provided under subsection 11 of this section.

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

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

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

24 ~~14. If a political subdivision has an outstanding balance for fines or~~
 25 ~~penalties at the time it files its first annual financial statement after January 1,~~
 26 ~~2023, the director of revenue shall make a one-time downward adjustment to such~~
 27 ~~outstanding balance in an amount that reduces the outstanding balance by no less~~
 28 ~~than ninety percent.~~

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

42 105.145. 1. The following definitions shall be applied to the terms used in this section:

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

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

1 be levied.

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

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

11 4. The state auditor shall immediately on receipt of each financial report acknowledge the
12 receipt of the report.

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

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

21 7. All reports or financial statements hereinabove mentioned shall be considered to be
22 public records.

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

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

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

32 (1) The name of the political subdivision;

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

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

38 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
39 stamped on the certified mail envelope and will continue to accrue until the state auditor's office

1 receives a copy of the financial statement.

2
3 In the event a copy of the annual financial statement is received within such thirty-day period, no
4 fine shall accrue or be imposed. The state auditor shall report receipt of the financial statement to
5 the department of revenue within ten business days. Failure of the political subdivision to submit
6 the required annual financial statement within such thirty-day period shall cause the fine to be
7 collected as provided under subsection 11 of this section.

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

14 12. Any ~~transportation development district organized under sections 238.200 to 238.275~~
15 ~~having~~ political subdivision that has gross revenues of less than five thousand dollars or that has not
16 levied or collected sales or use taxes in the fiscal year for which the annual financial statement was
17 not timely filed shall not be subject to the fine authorized in this section.

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

24 14. If a political subdivision has an outstanding balance for fines or penalties at the time it
25 files its first annual financial statement after August 28, 2024, the director of revenue shall make a
26 one-time downward adjustment to such outstanding balance in an amount that reduces the
27 outstanding balance by no less than ninety percent.

28 15. The director of revenue shall have the authority to make a one-time downward
29 adjustment to any outstanding penalty imposed under this section on a political subdivision if the
30 director determines the fine is uncollectable. The director of revenue may prescribe rules and
31 regulations necessary to carry out the provisions of this subsection. Any rule or portion of a rule, as
32 that term is defined in section 536.010, that is created under the authority delegated in this section
33 shall become effective only if it complies with and is subject to all of the provisions of chapter 536
34 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
35 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
36 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
37 rulemaking authority and any rule proposed or adopted after August 28, 2024, shall be invalid and
38 void.

39 115.127. 1. Except as provided in subsection 4 of this section, upon receipt of notice of a
40 special election to fill a vacancy submitted pursuant to subsection 2 of section 115.125, the election
41 authority shall cause legal notice of the special election to be published in a newspaper of general
42 circulation in its jurisdiction. The notice shall include the name of the officer or agency calling the

1 election, the date and time of the election, the name of the office to be filled and the date by which
 2 candidates must be selected or filed for the office. Within one week prior to each special election to
 3 fill a vacancy held in its jurisdiction, the election authority shall cause legal notice of the election to
 4 be published in two newspapers of different political faith and general circulation in the jurisdiction.
 5 The legal notice shall include the date and time of the election, the name of the officer or agency
 6 calling the election and a sample ballot. If there is only one newspaper of general circulation in the
 7 jurisdiction, the notice shall be published in the newspaper within one week prior to the election. If
 8 there are two or more newspapers of general circulation in the jurisdiction, but no two of opposite
 9 political faith, the notice shall be published in any two of the newspapers within one week prior to
 10 the election.

11 2. Except as provided in subsections 1 and 4 of this section and in sections 115.521, 115.549
 12 and 115.593, the election authority shall cause legal notice of each election held in its jurisdiction to
 13 be published. The notice shall be published in two newspapers of different political faith and
 14 qualified pursuant to chapter 493 which are published within the bounds of the area holding the
 15 election. If there is only one so-qualified newspaper, then notice shall be published in only one
 16 newspaper. If there is no newspaper published within the bounds of the election area, then the
 17 notice shall be published in two qualified newspapers of different political faith serving the area.
 18 Notice shall be published twice, the first publication occurring in the second week prior to the
 19 election, and the second publication occurring within one week prior to the election. Each such
 20 legal notice shall include the date and time of the election, the name of the officer or agency calling
 21 the election and a sample ballot; and, unless notice has been given as provided by section 115.129,
 22 the second publication of notice of the election shall include the location of polling places. The
 23 election authority may provide any additional notice of the election it deems desirable.

24 3. The election authority shall print the official ballot as the same appears on the sample
 25 ballot, and no candidate's name or ballot issue which appears on the sample ballot or official printed
 26 ballot shall be stricken or removed from the ballot except on death of a candidate or by court order,
 27 but in no event shall a candidate or issue be stricken or removed from the ballot less than eight
 28 weeks before the date of the election.

29 4. In lieu of causing legal notice to be published in accordance with any of the provisions of
 30 this chapter, the election authority in jurisdictions which have less than seven hundred fifty
 31 registered voters and in which no newspaper qualified pursuant to chapter 493 is published, may
 32 cause legal notice to be mailed during the second week prior to the election, by first class mail, to
 33 each registered voter at the voter's voting address. All such legal notices shall include the date and
 34 time of the election, the location of the polling place, the name of the officer or agency calling the
 35 election and a sample ballot.

36 5. If the opening date for filing a declaration of candidacy for any office in a political
 37 subdivision or special district is not required by law or charter, the opening filing date shall be 8:00
 38 a.m., the ~~seventeenth~~ sixteenth Tuesday prior to the election. If the closing date for filing a
 39 declaration of candidacy for any office in a political subdivision or special district is not required by
 40 law or charter, the closing filing date shall be 5:00 p.m., the ~~fourteenth~~ thirteenth Tuesday prior to
 41 the election, or if the thirteenth Tuesday prior to the election is a state or federal holiday, the closing

1 filing date shall be 5:00 p.m. on the next day that is not a state or federal holiday. The political
2 subdivision or special district calling an election shall, before the [~~seventeenth~~] sixteenth Tuesday,
3 prior to any election at which offices are to be filled, notify the general public of the opening filing
4 date, the office or offices to be filled, the proper place for filing and the closing filing date of the
5 election. Such notification may be accomplished by legal notice published in at least one newspaper
6 of general circulation in the political subdivision or special district.

7 6. Except as provided for in sections 115.247 and 115.359, if there is no additional cost for
8 the printing or reprinting of ballots or if the candidate agrees to pay any printing or reprinting costs,
9 a candidate who has filed for an office or who has been duly nominated for an office may, at any
10 time after the certification of the notice of election required in subsection 1 of section 115.125 but
11 no later than 5:00 p.m. on the eighth Tuesday before the election, withdraw as a candidate pursuant
12 to a court order, which, except for good cause shown by the election authority in opposition thereto,
13 shall be freely given upon application by the candidate to the circuit court of the area of such
14 candidate's residence.

15 115.635. 1. The following offenses, and any others specifically so described by law, shall
16 be class three election offenses and are deemed misdemeanors connected with the exercise of the
17 right of suffrage. Conviction for any of these offenses shall be punished by imprisonment of not
18 more than one year or by fine of not more than two thousand five hundred dollars, or by both such
19 imprisonment and fine:

20 (1) Giving, lending, agreeing to give or lend, offering, promising, or endeavoring to procure,
21 any money or valuable consideration, office, or place of employment, to or for any voter, to or for
22 any person on behalf of any voter, or to or for any person, in order to induce any voter to vote or
23 refrain from voting or corruptly doing any such act on account of such voter having already voted or
24 refrained from voting at any election;

25 (2) Making use of, or threatening to make use of, any force, violence, or restraint, or
26 inflicting or threatening to inflict any injury, damage, harm or loss upon or against any person, in
27 order to induce or compel such person to vote or refrain from voting at any election;

28 (3) Impeding or preventing, or attempting to impede or prevent, by abduction, duress or any
29 fraudulent device or contrivance, the free exercise of the franchise of any voter or, by abduction,
30 duress, or any fraudulent device, compelling, inducing, or prevailing upon any voter to vote or
31 refrain from voting at any election;

32 (4) Giving, or making an agreement to give, any money, property, right in action, or other
33 gratuity or reward, in consideration of any grant or deputation of office;

34 (5) Bringing into this state any nonresident person with intent that such person shall vote at
35 an election without possessing the requisite qualifications;

36 (6) Asking for, receiving, or taking any money or other reward by way of gift, loan, or other
37 device or agreeing or contracting for any money, gift, office, employment, or other reward, for
38 giving, or refraining from giving, his or her vote in any election;

1 (7) Removing, destroying or altering any supplies or information placed in or near a voting
2 booth for the purpose of enabling a voter to prepare his or her ballot;

3 (8) Entering a voting booth or compartment except as specifically authorized by law;

4 (9) On the part of any election official, challenger, watcher or person assisting a person to
5 vote, revealing or disclosing any information as to how any voter may have voted, indicated that the
6 person had voted except as authorized by this chapter, indicated an intent to vote or offered to vote,
7 except to a grand jury or pursuant to a lawful subpoena in a court proceeding relating to an election
8 offense;

9 (10) On the part of any registration or election official, refusing to permit any person to
10 register to vote or to vote when such official knows the person is legally entitled to register or
11 legally entitled to vote;

12 (11) Attempting to commit or participating in an attempt to commit any class one or class
13 two election offense;

14 (12) Threatening to harm or engaging in conduct reasonably calculated to harass or alarm,
15 including stalking under section 565.227, an election judge, challenger, watcher, or employee or
16 volunteer of an election authority, or a member of such person's family;

17 (13) Attempting to induce, influence, deceive, or pressure an election official or member of
18 an election official's family to violate any provision of this chapter;

19 (14) Disseminating, through any means, including by posting on the internet, the home
20 address, home telephone number, mobile telephone number, personal email address, social security
21 number, federal tax identification number, checking account number, savings account number, credit
22 card number, marital status, or identity of a child under eighteen years of age, of an election judge,
23 challenger, watcher, or employee or volunteer of an election authority, or a member of such person's
24 family, for the purposes listed in subdivisions (12) and (13) of this section.

25 2. For the purposes of this section, the term "election official" includes the election
26 authority for the county, election judges, and other volunteers or employees of an election authority.
27 If a violation of subdivisions (12), (13), or (14) results in death or bodily injury to an election
28 official or a member of the official's family, the offense shall be a class B felony."; and

29
30 Further amend said bill, Page 21, Section 1, Line 12, by inserting after all of said section and line
31 the following:

32
33 ~~"[50.800. 1. On or before the first Monday in March of each year, the~~
34 ~~county commission of each county of the second, third, or fourth class shall~~
35 ~~prepare and publish in some newspaper as provided for in section 493.050, if there~~
36 ~~is one, and if not by notices posted in at least ten places in the county, a detailed~~
37 ~~financial statement of the county for the year ending December thirty-first,~~
38 ~~preceding.~~

39 ~~2. The statement shall show the bonded debt of the county, if any, kind of~~
40 ~~bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking~~

1 fund and authority for the levy, the total amount of interest and sinking fund that
2 has been collected and interest and sinking fund on hand in cash.

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

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

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

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

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

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

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

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

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

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

46 11. Warrants to the division of employment security shall be brought into
47 one call.

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

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

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

5 ~~(Name of Telephone Company for _____ office and total amount of~~
6 ~~warrants issued).~~

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

9 ~~(Postmaster for _____ office and total amount of warrants issued).~~

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

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

25
26 ~~The statement shall show how the money was disbursed or expended and if any~~
27 ~~part of the sum has not been accounted for in detail under some previous~~
28 ~~appropriate heading the portion not previously accounted for shall be shown in~~
29 ~~detail.~~

30 17. ~~At the end of the statement the person designated by the county~~
31 ~~commission to prepare the financial statement herein required shall append the~~
32 ~~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.

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

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

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

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

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

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any commissioner of any county commission until notice is received from the state auditor that the required proof of publication has been filed. Any county

1 ~~treasurer paying or entering for protest any warrant for any commissioner of the~~
2 ~~county commission prior to the receipt of such notice from the state auditor shall~~
3 ~~be liable on his official bond therefor.~~

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

12
13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.