

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 1363, Page 11, the second instance of
2 Section 58.200, Line 10, by inserting after all of said section and line the following:

3
4 ~~"[67.1421. 1. Upon receipt of a proper petition filed with its municipal~~
5 ~~clerk, the governing body of the municipality in which the proposed district is~~
6 ~~located shall hold a public hearing in accordance with section 67.1431 and may~~
7 ~~adopt an ordinance to establish the proposed district.~~

8 ~~2. A petition is proper if, based on the tax records of the county clerk, or~~
9 ~~the collector of revenue if the district is located in a city not within a county, as of~~
10 ~~the time of filing the petition with the municipal clerk, it meets the following~~
11 ~~requirements:~~

12 ~~(1) It has been signed by property owners collectively owning more than~~
13 ~~fifty percent by assessed value of the real property within the boundaries of the~~
14 ~~proposed district;~~

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

17 ~~(3) It contains the following information:~~

18 ~~(a) The legal description of the proposed district, including a map~~
19 ~~illustrating the district boundaries;~~

20 ~~(b) The name of the proposed district;~~

21 ~~(c) A notice that the signatures of the signers may not be withdrawn later~~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

23 ~~(d) A five-year plan stating a description of the purposes of the proposed~~
24 ~~district, the services it will provide, each improvement it will make from the list of~~
25 ~~allowable improvements under section 67.1461, an estimate of the costs of these~~
26 ~~services and improvements to be incurred, the anticipated sources of funds to pay~~
27 ~~the costs, and the anticipated term of the sources of funds to pay the costs;~~

28 ~~(e) A statement as to whether the district will be a political subdivision or~~
29 ~~a not-for-profit corporation and if it is to be a not-for-profit corporation, the name~~
30 ~~of the not-for-profit corporation;~~

31 ~~(f) If the district is to be a political subdivision, a statement as to whether~~
32 ~~the district will be governed by a board elected by the district or whether the board~~
33 ~~will be appointed by the municipality, and, if the board is to be elected by the~~
34 ~~district, the names and terms of the initial board may be stated;~~

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

Action Taken _____ Date _____

1 (h) ~~The total assessed value of all real property within the proposed~~
2 ~~district;~~

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

6 (j) ~~The proposed length of time for the existence of the district, which in~~
7 ~~the case of districts established after August 28, 2021, shall not exceed twenty-~~
8 ~~seven years from the adoption of the ordinance establishing the district unless the~~
9 ~~municipality extends the length of time under section 67.1481;~~

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

14 (l) ~~The maximum rates of special assessments and respective methods of~~
15 ~~assessment that may be proposed by petition;~~

16 (m) ~~The limitations, if any, on the borrowing capacity of the district;~~

17 (n) ~~The limitations, if any, on the revenue generation of the district;~~

18 (o) ~~Other limitations, if any, on the powers of the district;~~

19 (p) ~~A request that the district be established; and~~

20 (q) ~~Any other items the petitioners deem appropriate;~~

21 (4) ~~The signature block for each real property owner signing the petition~~
22 ~~shall be in substantially the following form and contain the following information:~~

~~Name of owner: _____~~

~~Owner's telephone number and mailing address: _____~~

~~If signer is different from owner:~~

~~Name of signer: _____~~

~~State basis of legal authority to sign: _____~~

~~Signer's telephone number and mailing address: _____~~

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

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

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

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

Signature of person Date

signing for owner

STATE OF MISSOURI)

)—ss.

COUNTY OF _____)

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

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

Notary Public

My Commission Expires: _____ ; and

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

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

~~4. After the close of the public hearing required pursuant to subsection 1 of this section, the governing body of the municipality may adopt an ordinance approving the petition and establishing a district as set forth in the petition and may determine, if requested in the petition, whether the district, or any legally described portion thereof, constitutes a blighted area. If the petition was filed by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section, after the close of the public hearing required pursuant to subsection 1 of this section, the petition may be approved by the governing body and an election shall be called pursuant to section 67.1422.~~

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

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1 ~~(1) At any time prior to the close of the public hearing required pursuant to~~
 2 ~~subsection 1 of this section; provided that, notice of the contents of the amended~~
 3 ~~petition is given at the public hearing;~~

4 ~~(2) At any time after the public hearing and prior to the adoption of an~~
 5 ~~ordinance establishing the proposed district; provided that, notice of the~~
 6 ~~amendments to the petition is given by publishing the notice in a newspaper of~~
 7 ~~general circulation within the municipality and by sending the notice via registered~~
 8 ~~certified United States mail with a return receipt attached to the address of record~~
 9 ~~of each owner of record of real property within the boundaries of the proposed~~
 10 ~~district per the tax records of the county clerk, or the collector of revenue if the~~
 11 ~~district is located in a city not within a county. Such notice shall be published and~~
 12 ~~mailed not less than ten days prior to the adoption of the ordinance establishing the~~
 13 ~~district. Such notice shall also be sent to the Missouri department of revenue,~~
 14 ~~which shall publish such notice on its website;~~

15 ~~(3) At any time after the adoption of any ordinance establishing the district~~
 16 ~~a public hearing on the amended petition is held and notice of the public hearing is~~
 17 ~~given in the manner provided in section 67.1431 and the governing body of the~~
 18 ~~municipality in which the district is located adopts an ordinance approving the~~
 19 ~~amended petition after the public hearing is held.~~

20 ~~6. Upon the creation of a district, the municipal clerk shall report in~~
 21 ~~writing the creation of such district to the Missouri department of economic~~
 22 ~~development and the state auditor.~~

23 ~~7. (1) The governing body of the municipality or county establishing a~~
 24 ~~district or the governing body of such district shall, as soon as is practicable,~~
 25 ~~submit the following information to the state auditor and the department of~~
 26 ~~revenue:~~

27 ~~(a) A description of the boundaries of such district as well as the rate of~~
 28 ~~property tax or sales tax levied in such district;~~

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

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

32 ~~(2) The governing body of a community improvement district established~~
 33 ~~on or after August 28, 2022, shall not order any assessment to be made on any real~~
 34 ~~property located within a district and shall not levy any property or sales tax until~~
 35 ~~the information required by paragraph (a) of subdivision (1) of this subsection has~~
 36 ~~been submitted.]~~

37 67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing
 38 body of the municipality in which the proposed district is located shall hold a public hearing in
 39 accordance with section 67.1431 and may adopt an ordinance to establish the proposed district,
 40 provided that if the proposed funding mechanism for the proposed district includes a sales tax, such
 41 ordinance shall be adopted by at least a two-thirds majority vote.

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

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

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

3 (3) It contains the following information:

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

6 (b) The name of the proposed district;

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

9 (d) A five-year plan stating a description of the purposes of the proposed district, the
10 services it will provide, each improvement it will make from the list of allowable improvements
11 under section 67.1461, an estimate of the costs of these services and improvements to be incurred,
12 the anticipated sources of funds to pay the costs, and the anticipated term of the sources of funds to
13 pay the costs;

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

16 (f) If the district is to be a political subdivision, a statement as to whether the district will be
17 governed by a board elected by the district or whether the board will be appointed by the
18 municipality, and, if the board is to be elected by the district, the names and terms of the initial
19 board may be stated;

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

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

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

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

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

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

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

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

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

37 (p) A request that the district be established; and

38 (q) Any other items the petitioners deem appropriate;

1 (4) The signature block for each real property owner signing the petition shall be in
2 substantially the following form and contain the following information:

Name of owner: _____

Owner's telephone number and mailing address: _____

If signer is different from owner:

Name of signer: _____

State basis of legal authority to sign: _____

Signer's telephone number and mailing address: _____

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

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

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

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

Signature of person

Date

signing for owner

STATE OF MISSOURI)

) ss.

COUNTY OF _____)

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

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

Notary Public

My Commission Expires: _____ ; and

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

7 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to
8 exceed ninety days after receipt of the petition, review and determine whether the petition
9 substantially complies with the requirements of subsection 2 of this section. In the event the
10 municipal clerk receives a petition which does not meet the requirements of subsection 2 of this
11 section, the municipal clerk shall, within a reasonable time, return the petition to the submitting
12 party by hand delivery, first class mail, postage prepaid or other efficient means of return and shall
13 specify which requirements have not been met.

14 4. After the close of the public hearing required pursuant to subsection 1 of this section, the
15 governing body of the municipality may adopt an ordinance approving the petition and establishing
16 a district as set forth in the petition and may determine, if requested in the petition, whether the
17 district, or any legally described portion thereof, constitutes a blighted area. If the petition was filed
18 by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section,
19 after the close of the public hearing required pursuant to subsection 1 of this section, the petition
20 may be approved by the governing body and an election shall be called pursuant to section 67.1422.
21 Any ordinance or petition approved under this subsection that establishes a district for which the
22 proposed funding mechanism for the proposed district includes a sales tax shall be by at least a two-
23 thirds majority vote.

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

28 (1) At any time prior to the close of the public hearing required pursuant to subsection 1 of
29 this section; provided that, notice of the contents of the amended petition is given at the public
30 hearing;

31 (2) At any time after the public hearing and prior to the adoption of an ordinance
32 establishing the proposed district; provided that, notice of the amendments to the petition is given by
33 publishing the notice in a newspaper of general circulation within the municipality and by sending
34 the notice via registered certified United States mail with a return receipt attached to the address of
35 record of each owner of record of real property within the boundaries of the proposed district per the
36 tax records of the county clerk, or the collector of revenue if the district is located in a city not
37 within a county. Such notice shall be published and mailed not less than ten days prior to the
38 adoption of the ordinance establishing the district;

1 (3) At any time after the adoption of any ordinance establishing the district a public hearing
 2 on the amended petition is held and notice of the public hearing is given in the manner provided in
 3 section 67.1431 and the governing body of the municipality in which the district is located adopts an
 4 ordinance approving the amended petition after the public hearing is held.

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

7 67.1521. 1. A district may levy by resolution one or more special assessments against real
 8 property within its boundaries, upon receipt of and in accordance with a petition signed by:

9 (1) Owners of real property collectively owning more than fifty percent by assessed value of
 10 real property within the boundaries of the district; and

11 (2) More than fifty percent per capita of the owners of all real property within the
 12 boundaries of the district.

13 2. The special assessment petition shall be in substantially the following form:

14 The _____ (insert name of district) Community Improvement District ("District") shall be
 15 authorized to levy special assessments against real property benefitted within the district for
 16 the purpose of providing revenue for _____ (insert general description of specific service
 17 and/or projects) in the district, such special assessments to be levied against each tract, lot or
 18 parcel of real property listed below within the district which receives special benefit as a
 19 result of such service and/or projects, the cost of which shall be allocated among this
 20 property by _____ (insert method of allocation, e.g., per square foot of property, per square
 21 foot on each square foot of improvement, or by abutting foot of property abutting streets,
 22 roads, highways, parks or other improvements, or any other reasonable method) in an
 23 amount not to exceed _____ dollars per (insert unit of measure). Such authorization to levy
 24 the special assessment shall expire on _____ (insert date). The tracts of land located in the
 25 district which will receive special benefit from this service and/or projects are: _____ (list
 26 of properties by common addresses and legal descriptions).

27 3. The method for allocating such special assessments set forth in the petition may be any
 28 reasonable method which results in imposing assessments upon real property benefitted in relation
 29 to the benefit conferred upon each respective tract, lot or parcel of real property and the cost to
 30 provide such benefit.

31 4. By resolution of the board, the district may levy a special assessment rate lower than the
 32 rate ceiling set forth in the petition authorizing the special assessment and may increase such
 33 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set forth
 34 in the petition without further approval of the real property owners; provided that a district imposing
 35 a special assessment pursuant to this section may not repeal or amend such special assessment or
 36 lower the rate of such special assessment if such repeal, amendment or lower rate will impair the
 37 district's ability to pay any liabilities that it has incurred, money that it has borrowed or obligations
 38 that it has issued.

1 5. Each special assessment which is due and owing shall constitute a perpetual lien against
 2 each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed in the
 3 same manner as any other special assessment lien as provided in section 88.861. Notwithstanding
 4 the provisions of this subsection and section 67.1541 to the contrary, the county collector may, upon
 5 certification by the district for collection, add each special assessment to the annual real estate tax
 6 bill for the property and collect the assessment in the same manner the collector uses for real estate
 7 taxes. Any special assessment remaining unpaid on the first day of January annually is delinquent
 8 and enforcement of collection of the delinquent bill by the county collector shall be governed by the
 9 laws concerning delinquent and back taxes. The lien may be foreclosed in the same manner as a tax
 10 upon real property by land tax sale under chapter 140 or, if applicable to that county, chapter 141.

11 6. A separate fund or account shall be created by the district for each special assessment
 12 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
 13 assessments shall be credited to such fund or account. Such fund or account shall be used solely to
 14 pay the costs incurred in undertaking the specified service or project.

15 7. Upon completion of the specified service or project or both, the balance remaining in the
 16 fund or account established for such specified service or project or both shall be returned or credited
 17 against the amount of the original assessment of each parcel of property pro rata based on the
 18 method of assessment of such special assessment.

19 8. Any funds in a fund or account created pursuant to this section which are not needed for
 20 current expenditures may be invested by the board in accordance with applicable laws relating to the
 21 investment of funds of the city in which the district is located.

22 9. The authority of the district to levy special assessments shall be independent of the
 23 limitations and authorities of the municipality in which it is located; specifically, the provisions of
 24 section 88.812 shall not apply to any district.

25 10. Notwithstanding any other provision of this section to the contrary, all property owned
 26 by an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be
 27 exempt from any property tax or special assessment levied by a district.

28 67.2677. 1. For purposes of sections 67.2675 to 67.2714, the following terms mean:

29 (1) "Cable operator", as defined in 47 U.S.C. Section 522(5);

30 (2) "Cable system", as defined in 47 U.S.C. Section 522(7);

31 (3) "Franchise", an initial authorization, or renewal of an authorization, issued by a
 32 franchising entity, regardless of whether the authorization is designated as a franchise, permit,
 33 license, resolution, contract, certificate, agreement, or otherwise, that authorizes the provision of
 34 video service and any affiliated or subsidiary agreements related to such authorization;

35 (4) "Franchise area", the total geographic area authorized to be served by an incumbent
 36 cable operator in a political subdivision as of August 28, 2007, or, in the case of an incumbent local
 37 exchange carrier, as such term is defined in 47 U.S.C. Section 251(h), or affiliate thereof, the area
 38 within such political subdivision in which such carrier provides telephone exchange service;

1 (5) "Franchise entity", a political subdivision that was entitled to require franchises and
2 impose fees on cable operators on the day before the effective date of sections 67.2675 to 67.2714,
3 provided that only one political subdivision may be a franchise entity with regard to a geographic
4 area;

5 (6) (a) "Gross revenues", limited to amounts billed to video service subscribers for the
6 following:

7 a. Recurring charges for video service; and

8 b. Event-based charges for video service, including but not limited to pay-per-view and
9 video-on-demand charges;

10 (b) "Gross revenues" do not include:

11 a. Discounts, refunds, and other price adjustments that reduce the amount of compensation
12 received by an entity holding a video service authorization;

13 b. Uncollectibles;

14 c. Late payment fees;

15 d. Amounts billed to video service subscribers to recover taxes, fees, or surcharges imposed
16 on video service subscribers or video service providers in connection with the provision of video
17 services, including the video service provider fee authorized by this section;

18 e. Fees or other contributions for PEG or I-Net support;

19 f. Charges for services other than video service that are aggregated or bundled with amounts
20 billed to video service subscribers, if the entity holding a video service authorization reasonably can
21 identify such charges on books and records kept in the regular course of business or by other
22 reasonable means;

23 g. Rental of set top boxes, modems, or other equipment used to provide or facilitate the
24 provision of video service;

25 h. Service charges related to the provision of video service including, but not limited to,
26 activation, installation, repair, and maintenance charges;

27 i. Administrative charges related to the provision of video service including, but not limited
28 to, service order and service termination charges; or

29 j. A pro rata portion of all revenue derived from advertising, less refunds, rebates, or
30 discounts;

31 (c) Except with respect to the exclusion of the video service provider fee, gross revenues
32 shall be computed in accordance with generally accepted accounting principles;

33 (7) "Household", an apartment, a house, a mobile home, or any other structure or part of a
34 structure intended for residential occupancy as separate living quarters;

35 (8) "Incumbent cable operator", the cable service provider serving cable subscribers in a
36 particular franchise area on September 1, 2007;

37 (9) "Low-income household", a household with an average annual household income of less
38 than thirty-five thousand dollars;

1 (10) "Person", an individual, partnership, association, organization, corporation, trust, or
2 government entity;

3 (11) "Political subdivision", a city, town, village, county;

4 (12) "Public right-of-way", the area of real property in which a political subdivision has a
5 dedicated or acquired right-of-way interest in the real property, including the area on, below, or
6 above the present and future streets, alleys, avenues, roads, highways, parkways, or boulevards
7 dedicated or acquired as right-of-way and utility easements dedicated for compatible uses. The term
8 does not include the airwaves above a right-of-way with regard to wireless telecommunications or
9 other nonwire telecommunications or broadcast service;

10 (13) "Video programming", programming provided by, or generally considered comparable
11 to programming provided by, a television broadcast station, as set forth in 47 U.S.C. Section
12 522(20);

13 (14) "Video service", the provision, by a video service provider, of video programming
14 provided through wireline facilities located at least in part in the public right-of-way without regard
15 to delivery technology, including internet protocol technology whether provided as part of a tier, on
16 demand, or a per-channel basis. This definition includes cable service as defined by 47 U.S.C.
17 Section 522(6), but does not include any video programming provided by a commercial mobile
18 service provider defined in 47 U.S.C. Section 332(d), or any video programming [~~provided solely as~~
19 ~~part of and~~] accessed via a service that enables users to access content, information, electronic mail,
20 or other services offered over the [~~public~~] internet, including streaming content;

21 (15) "Video service authorization", the right of a video service provider or an incumbent
22 cable operator that secures permission from the public service commission pursuant to sections
23 67.2675 to 67.2714, to offer video service to subscribers in a political subdivision;

24 (16) "Video service network", wireline facilities, or any component thereof, located at least
25 in part in the public right-of-way that deliver video service, without regard to delivery technology,
26 including internet protocol technology or any successor technology. The term video service network
27 shall include cable systems;

28 (17) "Video service provider", any person that distributes video service through a video
29 service network pursuant to a video service authorization;

30 (18) "Video service provider fee", the fee imposed under section 67.2689.

31 2. [~~The repeal and reenactment of~~] This section shall [~~become~~] remain effective after
32 August 28, 2023.

33 137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking
34 approval to add, change, or modify a tax on real property shall express the effect of the proposed
35 change within the ballot language in terms of the change in real dollars owed per one hundred
36 thousand dollars of a property's market valuation.

37 137.073. 1. As used in this section, the following terms mean:

38 (1) "General reassessment", changes in value, entered in the assessor's books, of a
39 substantial portion of the parcels of real property within a county resulting wholly or partly from

1 reappraisal of value or other actions of the assessor or county equalization body or ordered by the
2 state tax commission or any court;

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

6 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
7 provisions of this section or when a court has determined the tax rate; except that, other provisions
8 of law to the contrary notwithstanding, a school district may levy the operating levy for school
9 purposes required for the current year pursuant to subsection 2 of section 163.021, less all
10 adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate
11 does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum
12 tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political
13 subdivision as provided in this section;

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

32 2. Whenever changes in assessed valuation are entered in the assessor's books for any
33 personal property, in the aggregate, or for any subclass of real property as such subclasses are
34 established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016,
35 the county clerk in all counties and the assessor of St. Louis City shall notify each political
36 subdivision wholly or partially within the county or St. Louis City of the change in valuation of each
37 subclass of real property, individually, and personal property, in the aggregate, exclusive of new
38 construction and improvements. All political subdivisions shall immediately revise the applicable
39 rates of levy for each purpose for each subclass of real property, individually, and personal property,

1 in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable
2 property, exclusive of new construction and improvements, substantially the same amount of tax
3 revenue as was produced in the previous year for each subclass of real property, individually, and
4 personal property, in the aggregate, except that the rate shall not exceed the greater of the most
5 recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)
6 of subsection 5 of this section. Any political subdivision that has received approval from voters for
7 a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax
8 revenue as the amount of revenue that would have been derived by applying the voter-approved
9 increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently
10 certified by the city or county clerk on or before the date of the election in which such increase is
11 approved, increased by the percentage increase in the consumer price index, as provided by law,
12 except that the rate shall not exceed the greater of the most recent voter-approved rate or the most
13 recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such
14 tax revenue shall not include any receipts from ad valorem levies on any real property which was
15 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a
16 county or city in the current year in a different subclass of real property. Where the taxing authority
17 is a school district for the purposes of revising the applicable rates of levy for each subclass of real
18 property, the tax revenues from state-assessed railroad and utility property shall be apportioned and
19 attributed to each subclass of real property based on the percentage of the total assessed valuation of
20 the county that each subclass of real property represents in the current taxable year. As provided in
21 Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow
22 for inflationary assessment growth occurring within the political subdivision. The inflationary
23 growth factor for any such subclass of real property or personal property shall be limited to the
24 actual assessment growth in such subclass or class, exclusive of new construction and
25 improvements, and exclusive of the assessed value on any real property which was assessed by the
26 assessor of a county or city in the current year in a different subclass of real property, but not to
27 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a
28 political subdivision from the various tax rates determined in this subsection be different than the
29 tax revenue that would have been determined from a single tax rate as calculated pursuant to the
30 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall
31 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the
32 aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
33 revision shall yield an amount equal to such difference and shall be apportioned among such
34 subclasses of real property, individually, and/or personal property, in the aggregate, based on the
35 relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction.
36 Such revision in the tax rates of each class or subclass shall be made by computing the percentage of
37 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
38 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
39 multiplying the resulting percentages by the revenue difference between the single rate calculation

1 and the calculations pursuant to this subsection and dividing by the respective adjusted current year
2 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon
3 each class or subclass of property. The adjustment computed herein shall be multiplied by one
4 hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial
5 rate computed for each class or subclass of property. For school districts that levy separate tax rates
6 on each subclass of real property and personal property in the aggregate, if voters approved a ballot
7 before January 1, 2011, that presented separate stated tax rates to be applied to the different
8 subclasses of real property and personal property in the aggregate, or increases the separate rates
9 that may be levied on the different subclasses of real property and personal property in the aggregate
10 by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a
11 blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section.
12 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for
13 personal property shall cause such levy to increase over the levy for personal property from the prior
14 year.

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

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

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

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

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

37 (2) Each political subdivision required to revise rates of levy pursuant to this section or
38 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized
39 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided

1 in this section and Section 22 of Article X of the Constitution of Missouri, separately and without
 2 regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political
 3 subdivision shall set each tax rate it is authorized to levy using the calculation that produces the
 4 lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of
 5 Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be
 6 applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of
 7 Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and
 8 other provisions not in conflict with Section 22 of Article X of the Constitution of Missouri. Annual
 9 tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as
 10 established pursuant to this section and Section 22 of Article X of the Constitution of Missouri,
 11 unless otherwise provided by law.

12 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
 13 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall
 14 be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more
 15 than a simple majority pursuant to any provision of law or the constitution, the tax rate increase
 16 must receive approval by at least the majority required.

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

37 (3) The provisions of subdivision (2) of this subsection notwithstanding, if prior to the
 38 expiration of a temporary levy increase, voters approve a subsequent levy increase, the new tax rate
 39 ceiling shall remain in effect only until such time as the temporary levy expires under the terms

1 originally approved by a vote of the people, at which time the tax rate ceiling shall be decreased by
 2 the amount of the temporary levy increase. If, prior to the expiration of a temporary levy increase,
 3 voters of a political subdivision are asked to approve an additional, permanent increase to the
 4 political subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly indicates
 5 that if the permanent levy increase is approved, the temporary levy shall be made permanent.

6 (4) The governing body of any political subdivision may levy a tax rate lower than its tax
 7 rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not
 8 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision [(4)]
 9 (5) of this subsection. Nothing in this section shall be construed as prohibiting a political
 10 subdivision from voluntarily levying a tax rate lower than that which is required under the
 11 provisions of this section or from seeking voter approval of a reduction to such political
 12 subdivision's tax rate ceiling.

13 [(4)] (5) In a year of general reassessment, a governing body whose tax rate is lower than its
 14 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if
 15 its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing
 16 body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a
 17 public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior
 18 to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any
 19 political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction
 20 required by law resulting from sales tax collections. The provisions of this subdivision shall not
 21 apply to any political subdivision which has received voter approval for an increase to its tax rate
 22 ceiling subsequent to setting its most recent tax rate.

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

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

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

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

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

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

1 6. (1) For the purposes of calculating state aid for public schools pursuant to section
2 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a
3 blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first
4 determining the total tax revenue of the property within the jurisdiction of the taxing authority,
5 which amount shall be equal to the sum of the products of multiplying the assessed valuation of
6 each class and subclass of property by the corresponding tax rate for such class or subclass, then
7 dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then
8 multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school
9 district, such blended rate shall also be used by such school district for calculating revenue from
10 state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax
11 rate by purpose.

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

1 authority and shall file a copy of the findings with the information received from the taxing
2 authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk
3 of the state auditor's findings and any request for supporting documentation to accept or reject in
4 writing the rate change certified by the state auditor and to submit all requested information to the
5 state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted
6 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate
7 change certified by the state auditor and the state auditor does not receive supporting information
8 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state
9 auditor shall refer the perceived violations of such taxing authority to the attorney general's office
10 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
11 levying a violative tax rate.

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

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

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

1 9. If in any action, including a class action, the court issues an order requiring a taxing
 2 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
 3 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
 4 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
 5 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or
 6 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced
 7 by the original levy and the amount produced by the revised levy. The township or county collector
 8 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The
 9 taxing authority refusing to revise the rate of levy as provided in this section shall make available to
 10 the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall
 11 receive any interest on any money erroneously paid by him or her pursuant to this subsection.
 12 Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority
 13 to refund any tax erroneously paid prior to or during the third tax year preceding the current tax
 14 year.

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

22
 23 Further amend said bill, Page 18, Section 230.205, Line 13, by inserting after all of said section and
 24 line the following:

25
 26 "238.225. 1. Before construction or funding of any project the district shall submit the
 27 proposed project to the commission for its prior approval, and approval of such project shall be by at
 28 least a two-thirds majority vote if the funding mechanism of the project includes a sales tax. If the
 29 commission by minute finds that the project will improve or is a necessary or desirable extension of
 30 the state highways and transportation system, the commission may preliminarily approve the project
 31 subject to the district providing plans and specifications for the proposed project and making any
 32 revisions in the plans and specifications required by the commission and the district and commission
 33 entering into a mutually satisfactory agreement regarding development and future maintenance of
 34 the project. After such preliminary approval, the district may impose and collect such taxes and
 35 assessments as may be included in the commission's preliminary approval. After the commission
 36 approves the final construction plans and specifications, the district shall obtain prior commission
 37 approval of any modification of such plans or specifications.

38 2. If the proposed project is not intended to be merged into the state highways and
 39 transportation system under the commission's jurisdiction, the district shall also submit the proposed

1 project and proposed plans and specifications to the local transportation authority that will become
 2 the owner of the project for its prior approval which shall be by at least a two-thirds majority vote if
 3 the funding mechanism of the project includes a sales tax.

4 3. In those instances where a local transportation authority is required to approve a project
 5 and the commission determines that it has no direct interest in that project, the commission may
 6 decline to consider the project. Approval of the project shall then vest exclusively with the local
 7 transportation authority subject to the district making any revisions in the plans and specifications
 8 required by the local transportation authority and the district and the local transportation authority
 9 entering into a mutually satisfactory agreement regarding development and future maintenance of
 10 the project. After the local transportation authority approves the final construction plans and
 11 specifications, by a two-thirds vote if the proposed project is to be funded by a sales tax, the district
 12 shall obtain prior approval of the local transportation authority before modifying such plans or
 13 specifications.

14 4. Notwithstanding any provision of this section to the contrary, this section shall not apply
 15 to any district whose project is a public mass transportation system.

16 5. Notwithstanding any provision of this section to the contrary, nothing in this section shall
 17 affect a vote of the people pursuant to the provisions of section 238.230.

18 238.230. 1. If approved by:

19 (1) A majority of the qualified voters voting on the question in the district; or

20 (2) The owners of record of all of the real property located within the district who shall
 21 indicate their approval by signing a special assessment petition;

22
 23 the district may make one or more special assessments for those project improvements which
 24 specially benefit the properties within the district. Improvements which may confer special benefits
 25 within a district include but are not limited to improvements which are intended primarily to serve
 26 traffic originating or ending within the district, to reduce local traffic congestion or circuitry of
 27 travel, or to improve the safety of motorists or pedestrians within the district.

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

29 Shall the _____ Transportation Development District be authorized to levy special
 30 assessments against property benefitted within the district for the purpose of providing
 31 revenue for the development of a project (or projects) in the district (insert general
 32 description of the project or projects, if necessary), said special assessments to be levied
 33 ratably against each tract, lot or parcel of property within the district which is benefitted by
 34 such project in proportion to the (insert method of allocating special assessments), in an
 35 amount not to exceed \$ _____ per annum per (insert unit of measurement)?

36 3. The special assessment petition shall be substantially in the following form:

37 The _____ Transportation Development District shall be authorized to levy special
 38 assessments against property benefitted within the district for the purpose of providing
 39 revenue for the development of a project (or projects) in the district (insert general

1 description of the project or projects, if necessary), said special assessments to be levied pro
 2 rata against each tract, lot or parcel or property within the district which is benefitted by such
 3 project in proportion to the (insert method of allocating special assessments), in an amount
 4 not to exceed \$ _____ per annum per (insert unit of measurement).

5 4. If a proposal for making a special assessment fails, the district board of directors may,
 6 with the prior approval of the commission or the local transportation authority which will assume
 7 ownership of the completed project, delete from the project any portion which was to be funded by
 8 special assessment and which is not otherwise required for project integrity.

9 5. A district may establish different classes or subclasses of real property within the district
 10 for purposes of levying differing rates of special assessments. The levy rate for special assessments
 11 may vary for each class or subclass of real property based on the level of benefit derived by each
 12 class or subclass from projects funded by the district.

13 6. Notwithstanding any other provision of this section to the contrary, all property owned by
 14 an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt
 15 from any special assessment levied by a district under this section.

16 238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the
 17 question in the district, the district may impose a property tax in an amount not to exceed the annual
 18 rate of ten cents on the hundred dollars assessed valuation. The district board may levy a property
 19 tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not
 20 exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout
 21 the district.

22 2. The ballot of submission shall be substantially in the following form:

Shall the _____ Transportation Development District impose a
 property tax upon all real and tangible personal property within the
 district at a rate of not more than _____ (insert amount) cents per
 hundred dollars assessed valuation for the purpose of providing
 revenue for the development of a project (or projects) in the district
 (insert general description of the project or projects, if necessary)?

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".

23 3. The county collector of each county in which the district is partially or entirely located
 24 shall collect the property taxes and special benefit assessments made upon all real property and
 25 tangible personal property within that county and the district, in the same manner as other property
 26 taxes are collected.

27 4. Every county collector having collected or received district property taxes shall, on or
 28 before the fifteenth day of each month and after deducting his commissions, remit to the treasurer of
 29 that district the amount collected or received by him prior to the first day of the month. Upon

1 receipt of such money, the district treasurer shall execute a receipt therefor, which he shall forward
2 or deliver to the collector. The district treasurer shall deposit such sums into the district treasury,
3 credited to the appropriate project or purpose. The collector and district treasurer shall make final
4 settlement of the district account and commissions owing, not less than once each year, if necessary.

5 5. Notwithstanding any other provision of this section to the contrary, all property owned by
6 an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt
7 from any property tax levied by a district under this section."; and

8
9 Further amend said bill by amending the title, enacting clause, and intersectional references
10 accordingly.