

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1564

102ND GENERAL ASSEMBLY

3506S.08C

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 50.800, 50.810, 64.231, 67.782, 67.783, 67.785, 67.1003, 67.1009, 67.1018, 67.1360, 67.1366, 67.1367, 67.2500, 94.838, 94.900, 221.400, 221.402, 221.405, 221.407, 221.410, and 251.034, RSMo, and section 50.327 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.327 as enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 55.160 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 55.160 as enacted by house bill no. 58 merged with senate bill no. 210 merged with senate bill no. 507, ninety-third general assembly, first regular session, section 57.317 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 57.317 as enacted by senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 58.095 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.095 as enacted by house bill no. 2046, one hundredth general assembly, second regular session, section 58.200 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.200 as codified as section 13145 in the 1939 revised statutes of Missouri, section 105.145 as enacted by house bill no. 1606, one hundred first

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

general assembly, second regular session, section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, section 140.170 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 140.170 as enacted by house bill no. 613, ninety-eighth general assembly, first regular session, section 140.190 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 140.190 as enacted by house bill no. 821, one hundredth general assembly, first regular session, section 473.742 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 473.742 as enacted by senate bill no. 808, ninety-fifth general assembly, second regular session, and to enact in lieu thereof thirty-five new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 50.800, 50.810, 64.231, 67.782,
2 67.783, 67.785, 67.1003, 67.1009, 67.1018, 67.1360, 67.1366,
3 67.1367, 67.2500, 94.838, 94.900, 221.400, 221.402, 221.405,
4 221.407, 221.410, and 251.034, RSMo, and section 50.327 as
5 enacted by house bill no. 1606, one hundred first general
6 assembly, second regular session, section 50.327 as enacted by
7 house bill no. 271 merged with senate bills nos. 53 & 60, one
8 hundred first general assembly, first regular session, section
9 50.815 as enacted by house bill no. 1606, one hundred first
10 general assembly, second regular session, section 50.815 as
11 enacted by house bill no. 669, seventy-seventh general
12 assembly, first regular session, section 50.820 as enacted by
13 house bill no. 1606, one hundred first general assembly, second
14 regular session, section 50.820 as enacted by house bill no.
15 669, seventy-seventh general assembly, first regular session,
16 section 55.160 as enacted by house bill no. 1606, one hundred
17 first general assembly, second regular session, section 55.160
18 as enacted by house bill no. 58 merged with senate bill no. 210
19 merged with senate bill no. 507, ninety-third general assembly,

20 first regular session, section 57.317 as enacted by house bill
21 no. 1606, one hundred first general assembly, second regular
22 session, section 57.317 as enacted by senate bills nos. 53 &
23 60, one hundred first general assembly, first regular session,
24 section 58.095 as enacted by house bill no. 1606, one hundred
25 first general assembly, second regular session, section 58.095
26 as enacted by house bill no. 2046, one hundredth general
27 assembly, second regular session, section 58.200 as enacted by
28 house bill no. 1606, one hundred first general assembly, second
29 regular session, section 58.200 as codified as section 13145 in
30 the 1939 revised statutes of Missouri, section 105.145 as
31 enacted by house bill no. 1606, one hundred first general
32 assembly, second regular session, section 105.145 as enacted by
33 senate bill no. 112, ninety-ninth general assembly, first
34 regular session, section 140.170 as enacted by house bill no.
35 1606, one hundred first general assembly, second regular
36 session, section 140.170 as enacted by house bill no. 613,
37 ninety-eighth general assembly, first regular session, section
38 140.190 as enacted by house bill no. 1606, one hundred first
39 general assembly, second regular session, section 140.190 as
40 enacted by house bill no. 821, one hundredth general assembly,
41 first regular session, section 473.742 as enacted by house bill
42 no. 1606, one hundred first general assembly, second regular
43 session, and section 473.742 as enacted by senate bill no. 808,
44 ninety-fifth general assembly, second regular session, are
45 repealed and thirty-five new sections enacted in lieu thereof,
46 to be known as sections 50.327, 50.815, 50.820, 55.160, 57.317,
47 58.095, 58.200, 64.231, 67.597, 67.782, 67.783, 67.785,
48 67.1003, 67.1009, 67.1013, 67.1018, 67.1360, 67.1366, 67.1367,
49 67.2500, 79.235, 94.838, 94.900, 94.961, 105.145, 140.170,
50 140.190, 221.400, 221.402, 221.405, 221.407, 221.410, 251.034,
51 311.094, and 473.742, to read as follows:

2 [50.327. 1. Notwithstanding any other
3 provisions of law to the contrary, the salary
4 schedules contained in sections 49.082, 50.334,
5 50.343, 51.281, 51.282, 52.269, 53.082, 53.083,
6 54.261, 54.320, 55.091, 56.265, 58.095, and
7 473.742 shall be set as a base schedule for
8 those county officials. Except when it is
9 necessary to increase newly elected or reelected
10 county officials' salaries, in accordance with
11 Section 13, Article VII, Constitution of
12 Missouri, to comply with the requirements of
13 this section, the salary commission in all
14 counties except charter counties in this state
15 shall be responsible for the computation of
16 salaries of all county officials; provided,
17 however, that any percentage salary adjustments
18 in a county shall be equal for all such
19 officials in that county.

20 2. Upon majority approval of the salary
21 commission, the annual compensation of part-time
22 prosecutors contained in section 56.265 and the
23 county offices contained in sections 49.082,
24 50.334, 50.343, 51.281, 51.282, 52.269, 53.082,
25 53.083, 54.261, 54.320, 55.091, 58.095, and
26 473.742 may be increased by up to two thousand
27 dollars greater than the compensation provided
28 by the salary schedules; provided, however, that
29 any vote to increase compensation be effective
30 for all county offices in that county subject to
31 the salary commission.

32 3. Upon the majority approval of the
33 salary commission, the annual compensation of a
34 county coroner of any county not having a
35 charter form of government as provided in
36 section 58.095 may be increased up to fourteen
37 thousand dollars greater than the compensation
38 provided by the salary schedule of such section.

39 4. The salary commission of any county of
40 the third classification may amend the base
41 schedules for the computation of salaries for
42 county officials referenced in subsection 1 of
43 this section to include assessed valuation
44 factors in excess of three hundred million
dollars; provided that the percentage of any

45 adjustments in assessed valuation factors shall
46 be equal for all such officials in that county.]

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

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

25 3. Upon the majority approval of the salary commission,
26 the annual compensation of a county coroner of any county
27 [of the second classification] **not having a charter form of**
28 **government** as provided in section 58.095 may be increased up
29 to fourteen thousand dollars greater than the compensation
30 provided by the salary schedule of such section.

31 4. The salary commission of any county of the third
32 classification may amend the base schedules for the
33 computation of salaries for county officials referenced in
34 subsection 1 of this section to include assessed valuation
35 factors in excess of three hundred million dollars; provided
36 that the percentage of any adjustments in assessed valuation
37 factors shall be equal for all such officials in that county.

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

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

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

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

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

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

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

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

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

 (8) The name, office, and current gross
29 annual salary of each elected or appointed
30 county official.
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34 3. The financial statement need not show
35 specific disbursements, warrants issued, or the
36 names of specific payees except to comply with
37 subdivision (8) of subsection 2 of this section,
38 but every individual warrant, voucher, receipt,
39 court order and all other items, records,
40 documents and other information which are not
41 specifically required to be retained by the
42 officer having initial charge thereof shall be
43 filed on or before the date of publication of
44 the financial statement prescribed by subsection
45 1 of this section in the office of the county
46 clerk. The county clerk or other officer
47 responsible for the preparation of the financial
48 statement shall preserve the same, shall provide
49 an electronic copy of the data used to create
50 the financial statement without charge to any
51 newspaper requesting a copy of such data, and
52 shall cause the same to be available for
53 inspection during normal business hours on the
54 request of any person, for a period of five
55 years following the date of filing in his or her
56 office, after which five-year period these
57 records may be disposed of according to law
58 unless they are the subject of a legal suit
59 pending at the expiration of that period.

60 4. At the end of the financial statement,
61 each commissioner of the county commission and
62 the county clerk shall sign and append the
63 following certificate:

64 We, _____, _____, and _____,
65 duly elected commissioners of the county
66 commission of _____ County, Missouri,
67 and I, _____, county clerk of
68 that county, certify that the above and
69 foregoing is a complete and correct statement
70 of every item of information required in
71 section 50.815 for the year ending December
72 31, 20_____, and we have checked every
73 receipt from every source and every
74 disbursement of every kind and to whom and
75 for what each disbursement was made, and each
76 receipt and disbursement is accurately
77 included in the above and foregoing totals.
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(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 _____ .

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Date _____

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Commissioners, County Commission

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County Clerk

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

50.815. 1. On or before [the first Monday in March] **June thirtieth** of each year, the county commission of each county of the first [class not having a charter form of government], **second, third, or fourth classification** shall, with the assistance of the county clerk **or other officer**

6 **responsible for the preparation of the financial statement,**
7 prepare and publish in some newspaper of general circulation
8 published in the county, **as provided under section 493.050,**
9 a financial statement of the county for the year ending the
10 preceding December thirty-first.

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

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

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

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

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

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

23 (6) A statement of bonded indebtedness, if any, at the
24 beginning and at the end of the year for each fund of the
25 county; **[and]**

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

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

30 3. The financial statement need not show specific
31 disbursements, warrants issued, or the names of specific
32 payees **except to comply with subdivision (8) of subsection 2**
33 **of this section,** but every individual warrant, voucher,
34 receipt, court order and all other items, records, documents
35 and other information which are not specifically required to
36 be retained by the officer having initial charge thereof
37 **[and which would be required to be included in or to**

38 construct a financial statement in the form prescribed for
39 other counties by section 50.800] shall be filed on or
40 before the date of publication of the financial statement
41 prescribed by subsection 1 **of this section** in the office of
42 the county clerk[, and]. The county clerk **or other officer**
43 **responsible for the preparation of the financial statement**
44 shall preserve the same, **shall provide an electronic copy of**
45 **the data used to create the financial statement without**
46 **charge to any newspaper requesting a copy of such data**, and
47 shall cause the same to be available for inspection during
48 normal business hours on the request of any person, for a
49 period of five years following the date of filing in his **or**
50 **her** office, after which five-year period these records may
51 be disposed of according to law unless they are the subject
52 of a legal suit pending at the expiration of that period.

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

56 We, _____, _____, and _____, duly
57 elected commissioners of the county commission of
58 _____ County, Missouri, and I, _____
59 _____, county clerk of that county, certify
60 that the above and foregoing is a complete and
61 correct statement of every item of information
62 required in section 50.815 for the year ending
63 December 31, [19] 20_____, and we have checked
64 every receipt from every source and every
65 disbursement of every kind and to whom and for what
66 each disbursement was made, and each receipt and
67 disbursement is accurately included in the above and
68 foregoing totals. (If for any reason complete and
69 accurate information is not given the following
70 shall be added to the certificate.) Exceptions: the
71 above report is incomplete because proper
72 information was not available in the following

73 records _____ which are in the keeping of the
74 following officer or officers _____ .

75 Date _____

76 _____

77 _____

78 _____

79 Commissioners, County Commission

80 _____

81 County Clerk

82 5. Any person falsely certifying to any fact covered
83 by the certificate is liable on his **or her** bond and is
84 guilty of a misdemeanor and, on conviction thereof, shall be
85 punished by a fine of not less than two hundred dollars or
86 more than one thousand dollars, or by confinement in the
87 county jail for a period of not less than thirty days nor
88 more than six months, or by both such fine and confinement.
89 Any person charged with preparing the financial report who
90 willfully or knowingly makes a false report of any record
91 is, in addition to the penalties otherwise provided for in
92 this section, guilty of a felony, and upon conviction
93 thereof shall be sentenced to imprisonment by the division
94 of corrections for a term of not less than two years nor
95 more than five years.

96 [6. The provisions of sections 50.800 and 50.810 do
97 not apply to counties of the first class not having a
98 charter form of government, except as provided in subsection
99 3 of this section.]

2 [50.820. 1. The statement required by
3 section 50.815 shall be set in the standard
4 column width measure which will take the least
space and the publisher shall file two proofs of

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

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

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

35 4. The state auditor shall prepare sample
36 forms for financial statements required by
37 section 50.815 and shall provide the same to the
38 county clerk of each county of the first,
39 second, third, or fourth classification in this
40 state, but failure of the auditor to supply such
41 forms shall not in any way excuse any person
42 from the performance of any duty imposed by this
43 section or by section 50.815. If any county
44 officer fails, neglects, or refuses to comply
45 with the provisions of this section or section
46 50.815, the county officer shall, in addition to
47 other penalties provided by law, be liable on

48 his or her official bond for dereliction of
49 duty.]

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

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

23 3. The state auditor shall notify the county treasurer
24 immediately of the receipt of the proof of publication of
25 the statement. After the first day of [April] **July** of each
26 year the county treasurer shall not pay or enter for protest
27 any warrant for the pay of any of the county commission
28 until notice is received from the state auditor that the
29 required proof of publication has been filed. [Any county
30 treasurer paying or entering for protest any warrant for any

31 commissioner of the county commission prior to the receipt
32 of such notice from the state auditor shall be liable
33 therefor on his official bond.]

34 4. The state auditor shall prepare sample forms for
35 financial statements required by section 50.815 and shall
36 [mail] **provide** the same to the county clerk of each county
37 of the first [class not having a charter form of
38 government], **second, third, or fourth classification** in this
39 state, but failure of the auditor to supply such forms shall
40 not in any way excuse any person from the performance of any
41 duty imposed by this section or by section 50.815. If any
42 county officer fails, neglects, or refuses to comply with
43 the provisions of this section or section 50.815 [he], **the**
44 **county officer** shall, in addition to other penalties
45 provided by law, be liable on his **or her** official bond for
46 dereliction of duty.

2 [55.160. The auditor of each county of the
3 first classification not having a charter form
4 of government and of each county of the second
5 classification shall keep an inventory of all
6 county property under the control and management
7 of the various officers and departments and
8 shall annually take an inventory of such
9 property at an original value of one thousand
10 dollars or more showing the amount, location and
11 estimated value thereof. The auditor shall keep
12 accounts of all appropriations and expenditures
13 made by the county commission, and no warrant
14 shall be drawn or obligation incurred without
15 the auditor's certification that an unencumbered
16 balance, sufficient to pay the same, remain in
17 the appropriate account or in the anticipated
18 revenue fund against which such warrant or
19 obligation is to be charged. The auditor shall
20 audit the accounts of all officers of the county
21 annually or upon their retirement from office.
The auditor shall audit, examine and adjust all

22 accounts, demands, and claims of every kind and
23 character presented for payment against the
24 county, and shall in the auditor's discretion
25 approve to the county commission of the county
26 all lawful, true, just and legal accounts,
27 demands and claims of every kind and character
28 payable out of the county revenue or out of any
29 county funds before the same shall be allowed
30 and a warrant issued therefor by the
31 commission. Whenever the auditor thinks it
32 necessary to the proper examination of any
33 account, demand or claim, the auditor may
34 examine the parties, witnesses, and others on
35 oath or affirmation touching any matter or
36 circumstance in the examination of such account,
37 demand or claim before the auditor allows same.
38 The auditor shall not be personally liable for
39 any cost for any proceeding instituted against
40 the auditor in the auditor's official capacity.
41 The auditor shall keep a correct account between
42 the county and all county and township officers,
43 and shall examine all records and settlements
44 made by them for and with the county commission
45 or with each other, and the auditor shall,
46 whenever the auditor desires, have access to all
47 books, county records or papers kept by any
48 county or township officer or road overseer.
49 The auditor shall, during the first four days of
50 each month, strike a balance in the case of each
51 county and township officer, showing the amount
52 of money collected by each, the amount of money
53 due from each to the county, and the amount of
54 money due from any source whatever to such
55 office, and the auditor shall include in such
56 balance any fees that have been returned to the
57 county commission or to the auditor as unpaid
58 and which since having been returned have been
59 collected. Upon request, the auditor shall have
60 access to and the ability to audit and examine
61 claims of every kind and character for which a
62 county officer has a fiduciary duty.]

55.160. The auditor of each county of the first
2 classification not having a charter form of government and

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

35 examine all records and settlements made by them for and
36 with the county commission or with each other, and the
37 auditor shall, whenever the auditor desires, have access to
38 all books, county records or papers kept by any county or
39 township officer or road overseer. The auditor shall,
40 during the first four days of each month, strike a balance
41 in the case of each county and township officer, showing the
42 amount of money collected by each, the amount of money due
43 from each to the county, and the amount of money due from
44 any source whatever to such office, and the auditor shall
45 include in such balance any fees that have been returned to
46 the county commission or to the auditor as unpaid and which
47 since having been returned have been collected. **Upon**
48 **request, the auditor shall have access to and the ability to**
49 **audit and examine claims of every kind and character for**
50 **which a county officer has a fiduciary duty.**

2 [57.317. 1. (1) Except in a noncharter
3 county of the first classification with more
4 than one hundred fifty thousand and less than
5 two hundred thousand inhabitants, the county
6 sheriff in any county of the first or second
7 classification shall receive an annual salary
8 equal to eighty percent of the compensation of
9 an associate circuit judge of the county.

10 (2) The county sheriff in any county of
11 the third or fourth classification shall receive
12 an annual salary computed as the following
13 percentages of the compensation of an associate
14 circuit judge of the county. If there is an
15 increase in salary of less than ten thousand
16 dollars, the increase shall take effect on
17 January 1, 2022. If there is an increase of ten
18 thousand dollars or more, the increase shall be
19 paid over a period of five years in twenty
20 percent increments per year. The assessed
21 valuation factor shall be the amount thereof as
shown for the year next preceding the

22 computation. The provisions of this section
 23 shall not permit or require a reduction in the
 24 amount of compensation being paid for the office
 25 of sheriff from the prior year.

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

32 2. Two thousand dollars of the salary
 33 authorized in this section shall be payable to
 34 the sheriff only if the sheriff has completed at
 35 least twenty hours of classroom instruction each
 36 calendar year relating to the operations of the
 37 sheriff's office when approved by a professional
 38 association of the county sheriffs of Missouri
 39 unless exempted from the training by the
 40 professional association. The professional
 41 association approving the program shall provide
 42 a certificate of completion to each sheriff who
 43 completes the training program and shall send a
 44 list of certified sheriffs to the treasurer of
 45 each county. Expenses incurred for attending
 46 the training session may be reimbursed to the
 47 county sheriff in the same manner as other
 48 expenses as may be appropriated for that purpose.

49 3. The county sheriff in any county other
 50 than a charter county shall not receive an
 51 annual compensation less than the compensation
 52 described under this section.]

57.317. 1. (1) **Except in a noncharter county of the**
 2 **first classification with more than one hundred fifty**
 3 **thousand and less than two hundred thousand inhabitants, the**

4 county sheriff in any county of the first or second
 5 classification shall receive an annual salary equal to
 6 eighty percent of the compensation of an associate circuit
 7 judge of the county.

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

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

27 2. Two thousand dollars of the salary authorized in
 28 this section shall be payable to the sheriff only if the
 29 sheriff has completed at least twenty hours of classroom
 30 instruction each calendar year relating to the operations of
 31 the sheriff's office when approved by a professional

32 association of the county sheriffs of Missouri unless
 33 exempted from the training by the professional association.
 34 The professional association approving the program shall
 35 provide a certificate of completion to each sheriff who
 36 completes the training program and shall send a list of
 37 certified sheriffs to the treasurer of each county.
 38 Expenses incurred for attending the training session may be
 39 reimbursed to the county sheriff in the same manner as other
 40 expenses as may be appropriated for that purpose.

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

2 [58.095. 1. The county coroner in any
 3 county not having a charter form of government
 4 shall receive an annual salary computed on a
 5 basis as set forth in the following schedule as
 6 well as any adjustment authorized under
 7 subsection 3 of section 50.327. The provisions
 8 of this section shall not permit or require a
 9 reduction in the amount of compensation being
 10 paid for the office of coroner on January 1,
 1997:

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000

19	160,000,000 to 189,999,999	13,000
20	190,000,000 to 249,999,999	14,000
21	250,000,000 to 299,999,999	15,000
22	300,000,000 or more	16,000

23 2. One thousand dollars of the salary
24 authorized in this section shall be payable to
25 the coroner only if the coroner has completed at
26 least twenty hours of classroom instruction each
27 calendar year as established by the Coroner
28 Standards and Training Commission unless
29 exempted from the training by the Missouri
30 Coroners' and Medical Examiners' Association for
31 good cause. The Missouri Coroners' and Medical
32 Examiners' Association shall provide a
33 certificate of completion to each coroner who
34 completes the training program and shall send a
35 list of certified coroners to the treasurer of
36 each county and the department of health and
37 senior services. The Coroner Standards and
38 Training Commission may certify training
39 programs that satisfy the requirements of this
40 section in lieu of the training provided by the
41 Missouri Coroners' and Medical Examiners'
42 Association. Certified training completion
43 shall be submitted to the Missouri Coroners' and
44 Medical Examiners' Association which, upon
45 validating the certified training, shall submit
46 the individual's name to the county treasurer
47 and department of health and senior services
48 indicating the individual is compliant with the
49 training requirements. Expenses incurred for
50 attending the training session may be reimbursed
51 to the county coroner in the same manner as
52 other expenses as may be appropriated for that
53 purpose. All elected or appointed coroners,
54 deputy coroners, and assistants to the coroner
55 shall complete the annual training described in
56 this subsection within six months of election or
57 appointment.

58 3. The county coroner in any county not
59 having a charter form of government shall not,
60 except upon two-thirds vote of all the members
61 of the salary commission, receive an annual
62 compensation in an amount less than the total
63 compensation being received for the office of
64 county coroner in the particular county for
65 services rendered or performed on the date the
66 salary commission votes.

67 4. For the term beginning in 1997, the
68 compensation of the coroner, in counties in
69 which the salary commission has not voted to pay
70 one hundred percent of the maximum allowable
71 salary, shall be a percentage of the maximum
72 allowable salary established by this section.
73 The percentage applied shall be the same
74 percentage of the maximum allowable salary
75 received or allowed, whichever is greater, to
76 the presiding commissioner or sheriff, whichever
77 is greater, of that county for the year
78 beginning January 1, 1997. In those counties in
79 which the salary commission has voted to pay one
80 hundred percent of the maximum allowable salary,
81 the compensation of the coroner shall be based
82 on the maximum allowable salary in effect at
83 each time a coroner's term of office commences
84 following the vote to pay one hundred percent of
85 the maximum allowable compensation. Subsequent
86 compensation shall be determined as provided in
87 section 50.333.

88 5. Effective January 1, 1997, the county
89 coroner in any county not having a charter form
90 of government may, upon the approval of the
91 county commission, receive additional
92 compensation for any month during which
93 investigations or other services are performed
94 for three or more decedents in the same incident
95 during such month. The additional compensation
96 shall be an amount that when added to the
97 regular compensation the sum shall equal the
98 monthly compensation of the county sheriff.]

58.095. 1. The county coroner in any county not
2 having a charter form of government shall receive an annual

3 salary computed on a basis as set forth in the following
 4 schedule **as well as any adjustment authorized under**
 5 **subsection 3 of section 50.327.** The provisions of this
 6 section shall not permit or require a reduction in the
 7 amount of compensation being paid for the office of coroner
 8 on January 1, 1997:

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

21 2. One thousand dollars of the salary authorized in
 22 this section shall be payable to the coroner only if the
 23 coroner has completed at least twenty hours of classroom
 24 instruction each calendar year as established by the coroner
 25 standards and training commission unless exempted from the
 26 training by the Missouri Coroners' and Medical Examiners'
 27 Association for good cause. The Missouri Coroners' and
 28 Medical Examiners' Association shall provide a certificate

29 of completion to each coroner who completes the training
30 program and shall send a list of certified coroners to the
31 treasurer of each county and the department of health and
32 senior services. The coroner standards and training
33 commission may certify training programs that satisfy the
34 requirements of this section in lieu of the training
35 provided by the Missouri Coroners' and Medical Examiners'
36 Association. Certified training completion shall be
37 submitted to the Missouri Coroners' and Medical Examiners'
38 Association which, upon validating the certified training,
39 shall submit the individual's name to the county treasurer
40 and department of health and senior services indicating the
41 individual is compliant with the training requirements.
42 Expenses incurred for attending the training session may be
43 reimbursed to the county coroner in the same manner as other
44 expenses as may be appropriated for that purpose. All
45 elected or appointed coroners, deputy coroners, and
46 assistants to the coroner shall complete the annual training
47 described in this subsection within six months of election
48 or appointment.

49 3. The county coroner in any county not having a
50 charter form of government shall not, except upon two-thirds
51 vote of all the members of the salary commission, receive an
52 annual compensation in an amount less than the total
53 compensation being received for the office of county coroner
54 in the particular county for services rendered or performed
55 on the date the salary commission votes.

56 4. For the term beginning in 1997, the compensation of
57 the coroner, in counties in which the salary commission has
58 not voted to pay one hundred percent of the maximum
59 allowable salary, shall be a percentage of the maximum
60 allowable salary established by this section. The

61 percentage applied shall be the same percentage of the
62 maximum allowable salary received or allowed, whichever is
63 greater, to the presiding commissioner or sheriff, whichever
64 is greater, of that county for the year beginning January 1,
65 1997. In those counties in which the salary commission has
66 voted to pay one hundred percent of the maximum allowable
67 salary, the compensation of the coroner shall be based on
68 the maximum allowable salary in effect at each time a
69 coroner's term of office commences following the vote to pay
70 one hundred percent of the maximum allowable compensation.
71 Subsequent compensation shall be determined as provided in
72 section 50.333.

73 5. Effective January 1, 1997, the county coroner in
74 any county not having a charter form of government may, upon
75 the approval of the county commission, receive additional
76 compensation for any month during which investigations or
77 other services are performed for three or more decedents in
78 the same incident during such month. The additional
79 compensation shall be an amount that when added to the
80 regular compensation the sum shall equal the monthly
81 compensation of the county sheriff.

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

16 coroner may be paid, in addition to the
17 coroner's salary, the difference between the
18 salaries of sheriff and coroner so that the
19 coroner receives the equivalent of the sheriff's
20 salary while serving as acting sheriff.]

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

64.231. 1. The county planning board shall have power
2 to make, adopt and may publish an official master plan for
3 the county for the purpose of bringing about coordinated
4 physical development in accordance with present and future
5 needs. The master plan shall be developed so as to conserve
6 the natural resources of the county, to ensure efficient
7 expenditure of public funds, and to promote the health,
8 safety, convenience, prosperity and general welfare of the
9 inhabitants. The master plan may include, among other
10 things, a land use plan, studies and recommendations
11 relative to the locations, character and extent of highways,
12 railroads, bus, streetcar and other transportation routes,

13 bridges, public buildings, schools, sewers, parks and
14 recreation facilities, parkways, forests, wildlife refuges,
15 dams and projects affecting conservation of natural
16 resources. The county planning board may adopt the master
17 plan in whole or in part, and subsequently amend or extend
18 the adopted plan or any portion thereof. Before the
19 adoption, amendment or extension of the plan or portion
20 thereof, the board shall hold at least one public hearing
21 thereon, fifteen days' notice of the time and place of which
22 shall be published in at least one newspaper having general
23 circulation within the county, and notice of the hearing
24 shall also be posted [at least fifteen days in advance
25 thereof in at least two conspicuous places in each township]
26 **on the county's website.** The hearing may be adjourned from
27 time to time. The adoption of the plan shall be by
28 resolution carried by not less than a majority vote of the
29 full membership of the county planning board. After the
30 adoption of the master plan an attested copy shall be
31 certified to the county clerk and a copy shall be recorded
32 in the office of the recorder of deeds.

33 2. The master plan, with the accompanying maps,
34 diagrams, charts, descriptive matter, and reports, shall
35 include the plans specified by this section which are
36 appropriate to the county and which may be made the basis
37 for its physical development. The master plan may comprise
38 any, all, or any combination of the plans specified in this
39 section, for all or any part of the county.

**67.597. 1. The governing body of a county with more
2 than fifteen thousand seven hundred but fewer than seventeen
3 thousand six hundred inhabitants and with a county seat with
4 more than four thousand two hundred ten but fewer than six
5 thousand inhabitants may adopt an order or ordinance**

6 imposing a sales tax on all retail sales made within the
7 county that are subject to sales tax under chapter 144. The
8 rate of such tax shall not exceed one percent.

9 2. Such tax shall not become effective unless the
10 governing body of the county submits to the voters of the
11 county, on any date available for elections for the county,
12 a proposal to authorize the governing body of the county to
13 impose such tax. Such tax shall be in addition to all other
14 taxes imposed by law. Such tax shall be stated separately
15 from all other charges and taxes. The proceeds of such tax
16 shall be used by the county solely for the support of the
17 operations of hospital services in such county.

18 3. The ballot of submission for such tax shall be in
19 substantially the following form: "Shall _____ (insert the
20 county name) impose a sales tax at a rate of _____ (insert
21 percentage) percent for the support of the operations of
22 hospital services?".

23 4. If a majority of the votes cast on the question by
24 the qualified voters voting thereon are in favor of the
25 question, such tax shall become effective on the first day
26 of the second calendar quarter following the calendar
27 quarter in which the election was held. If a majority of
28 the votes cast on the question by the qualified voters
29 voting thereon are opposed to the question, such tax shall
30 not become effective unless and until the question is
31 resubmitted under this section to the qualified voters of
32 the county and such question is approved by a majority of
33 the qualified voters of the county voting on the question.

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

37 6. All moneys collected under this section by the
38 director of the department of revenue on behalf of such
39 county shall be deposited in a special trust fund, which is
40 hereby created and shall be known as the "County Hospital
41 Operations Sales Tax Fund", except that the director may
42 deposit up to one percent for the cost of collection in the
43 state's general revenue fund. Moneys in the fund shall be
44 used solely for the designated purposes. Moneys in the fund
45 shall not be deemed to be state moneys and shall not be
46 commingled with any moneys of the state. The director may
47 make refunds from the amounts in the fund and credited to
48 the county for erroneous payments and overpayments made and
49 may redeem dishonored checks and drafts deposited to the
50 credit of such county. Any moneys in the special fund that
51 are not needed for current expenditures shall be invested in
52 the same manner as other moneys are invested. Any interest
53 and moneys earned on such investments shall be credited to
54 the fund.

55 7. The governing body of a county that has adopted
56 such tax may submit the question of repeal of the tax to the
57 voters on any date available for elections for the county.
58 If a majority of the votes cast on the question by the
59 qualified voters voting thereon are in favor of the repeal,
60 the repeal shall become effective on December thirty-first
61 of the calendar year in which such repeal was approved. If
62 a majority of the votes cast on the question by the
63 qualified voters voting thereon are opposed to the repeal,
64 such tax shall remain effective until the question is
65 resubmitted under this section to the qualified voters and
66 the repeal is approved by a majority of the qualified voters
67 voting on the question.

68 8. Whenever the governing body of a county that has
69 adopted such tax receives a petition, signed by a number of
70 registered voters of the county equal to at least ten
71 percent of the number of registered voters of the county
72 voting in the last gubernatorial election, calling for an
73 election to repeal such tax, the governing body shall submit
74 to the voters a proposal to repeal the tax. If a majority
75 of the votes cast on the question by the qualified voters
76 voting thereon are in favor of the repeal, the repeal shall
77 become effective on December thirty-first of the calendar
78 year in which such repeal was approved. If a majority of
79 the votes cast on the question by the qualified voters
80 voting thereon are opposed to the repeal, such tax shall
81 remain effective until the question is resubmitted under
82 this section to the qualified voters and the repeal is
83 approved by a majority of the qualified voters voting on the
84 question.

85 9. If such tax is repealed or terminated by any means,
86 all moneys remaining in the special trust fund shall
87 continue to be used solely for the designated purposes. The
88 county shall notify the director of the department of
89 revenue of the repeal or termination at least ninety days
90 before the effective date of the repeal or termination. The
91 director may order retention in the trust fund, for a period
92 of one year, of two percent of the amount collected after
93 receipt of such notice to cover possible refunds or
94 overpayment of the tax and to redeem dishonored checks and
95 drafts deposited to the credit of such account. After one
96 year has elapsed after the effective date of the repeal or
97 termination, the director shall remit the balance in the
98 account to the county and close the account of that county.
99 The director shall notify such county of each instance of

100 any amount refunded or any check redeemed from receipts due
101 the county.

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

3 (1) Any county [of the third class having a population
4 of] with more than [ten thousand and less than fifteen
5 thousand and] nine thousand nine hundred but fewer than
6 eleven thousand inhabitants and with a county seat with more
7 than one thousand but fewer than one thousand five hundred
8 inhabitants; or

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

16 2. The governing body of any county listed in
17 subsection 1 of this section may [jointly] impose a sales
18 tax [throughout each of their respective counties] for
19 public recreational purposes including the financing,
20 acquisition, construction, operation, and maintenance of
21 recreational projects and programs, but the sales taxes
22 authorized by this section shall not become effective unless
23 the governing body of [each] such county submits to the
24 voters [of their respective counties] a proposal to
25 authorize [the counties to impose] the sales tax.

26 [2.] 3. The ballot of submission shall be in
27 substantially the following form:

28 Shall the County of _____ impose a sales tax of
29 _____ percent [in conjunction with the county of
30 _____] for the purpose of funding the financing,

31 acquisition, construction, operation, and
32 maintenance of recreational projects and programs,
33 including the acquisition of land for such
34 purposes?

35 YES NO

36 If a [separate] majority of the votes cast on the proposal
37 by the qualified voters voting thereon [in each county] are
38 in favor of the proposal, [then] the tax shall be in effect
39 [in both counties]. If a majority of the votes cast by the
40 qualified voters voting thereon [in either county] are
41 opposed to the proposal, [then] the governing body of
42 [neither] the county shall **not** have power to impose the
43 sales tax [authorized by this section] unless or until the
44 [governing body of the county that has not approved the tax
45 shall] **proposal is** again [have] submitted [another proposal
46 to authorize the governing body to impose the tax,] and the
47 proposal is approved by a majority of the qualified voters
48 voting thereon in that county.

49 [3.] 4. The sales tax may be imposed at a rate of one
50 percent on the receipts from the sale at retail of all
51 tangible personal property or taxable service at retail
52 within the county adopting such tax, if such property and
53 services are subject to taxation by the state of Missouri
54 under the provisions of sections 144.010 to 144.525.

55 [4.] 5. All sales taxes collected by the director of
56 revenue under this section on behalf of any county, less one
57 percent for the cost of collection, which shall be deposited
58 in the state's general revenue fund after payment of
59 premiums for surety bonds as provided in section 32.087,
60 shall be deposited with the state treasurer in a special
61 trust fund, which is hereby created, to be known as the

62 "County Recreation Sales Tax Trust Fund". The moneys in the
63 county recreation sales tax trust fund shall not be deemed
64 to be state funds and shall not be commingled with any funds
65 of the state. The director of revenue shall keep accurate
66 records of the amount of money in the trust fund which was
67 collected in each county imposing a sales tax under this
68 section, and the records shall be open to the inspection of
69 officers of each county and the general public. Not later
70 than the tenth day of each month, the director of revenue
71 shall distribute all moneys deposited in the trust fund
72 during the preceding month by distributing to the county
73 treasurer, or such other officer as may be designated by the
74 county ordinance or order, of each county imposing the tax
75 authorized by this section, the sum, as certified by the
76 director of revenue, due the county.

77 [5.] 6. The director of revenue may authorize the
78 state treasurer to make refunds from the amounts in the
79 trust fund and credited to any county for erroneous payments
80 and overpayments made, and may redeem dishonored checks and
81 drafts deposited to the credit of such counties. Each
82 county shall notify the director of revenue at least ninety
83 days prior to the effective date of the expiration of the
84 sales tax authorized by this section and the director of
85 revenue may order retention in the trust fund, for a period
86 of one year, of two percent of the amount collected after
87 receipt of such notice to cover possible refunds or
88 overpayment of such tax and to redeem dishonored checks and
89 drafts deposited to the credit of such accounts. After one
90 year has elapsed after the date of expiration of the tax
91 authorized by this section in such county, the director of
92 revenue shall remit the balance in the account to the county
93 and close the account of that county. The director of

94 revenue shall notify each county of each instance of any
95 amount refunded or any check redeemed from receipts due the
96 county.

97 [6.] 7. The tax authorized by this section may be
98 imposed, in accordance with this section, by a county in
99 addition to or in lieu of the tax authorized by sections
100 67.750 to 67.780.

101 [7.] 8. Any county imposing a sales tax pursuant to
102 the provisions of this section may contract with the
103 authority of any other county or with any city or political
104 subdivision for the financing, acquisition, operation,
105 construction, maintenance, or utilization of any recreation
106 facility or project or program funded in whole or in part
107 from revenues derived from the tax levied pursuant to the
108 provisions of this section.

109 [8.] 9. The sales tax imposed pursuant to the
110 provisions of this section shall expire twenty-five years
111 from the effective date thereof unless an extension of the
112 tax is submitted to and approved by the voters in each
113 county in the manner provided in this section. Each
114 extension of the sales tax shall be for a period of ten
115 years.

116 [9.] 10. The governing body of each of the counties
117 imposing a sales tax under the provisions of this section
118 may cooperate with the governing body of any county or other
119 political subdivision of this state in carrying out the
120 provisions of this section, and may establish and conduct
121 jointly a system of public recreation. The respective
122 governing bodies administering programs jointly may provide
123 by agreement among themselves for all matters connected with
124 the programs and determine what items of cost and expense
125 shall be paid by each.

126 [10.] 11. The provisions of this section shall not in
127 any way repeal, affect or limit the powers granted to any
128 county to establish, maintain and conduct parks and other
129 recreational grounds for public recreation.

130 [11.] 12. Except as modified in this section, all
131 provisions of sections 32.085 and 32.087 shall apply to the
132 tax imposed under this section.

67.783. 1. There is hereby created within [any county
2 of the third class having a population of more than ten
3 thousand and less than fifteen thousand and any county of
4 the second class having a population of more than fifty-
5 eight thousand and less than seventy thousand adjacent to
6 such third class county, both counties making up the same
7 judicial circuit,] **the counties described under subsection 1
8 of section 67.782** a joint county recreational lake
9 authority, which shall be a body corporate and politic and a
10 political subdivision of this state.

11 2. Subject to the limitations in section 67.788, the
12 authority may exercise its powers over the reservoir area
13 encompassing any recreational lake and within five thousand
14 feet of the conservation storage level of any recreational
15 lake constructed or to be constructed by the authority
16 pursuant to sections 67.781 to 67.790.

17 3. It shall be the purpose of each authority to
18 promote the general welfare, to promote recreation and to
19 encourage private capital investment through the
20 construction, operation, and maintenance of a recreational
21 lake and related improvements to be located [jointly in the
22 second class county and the third class county] **in the
23 counties described under subsection 1 of section 67.782.**

24 4. The income of the authority and all property at any
25 time owned by the authority shall be exempt from all

26 taxation or any assessments whatsoever to the state or of
27 any political subdivision, municipality, or other
28 governmental agency thereof.

29 5. No county in which an authority is organized shall
30 be held liable in connection with the construction,
31 operation, or maintenance of any project or program
32 undertaken pursuant to sections 67.781 to 67.790, including
33 any actions taken by the authority in connection with any
34 project or program undertaken pursuant to sections 67.781 to
35 67.790.

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

3 (1) Within thirty days after approval by the voters of
4 the sales tax authorized in section 67.782, the county
5 commission of [the second class] a county **described under**
6 **subdivision (2) of subsection 1 of section 67.782** shall
7 initially appoint six members to the authority, with the
8 terms of **members staggered such that the terms of** two
9 members [each expiring on December 31, 1992, December 31,
10 1994, and December 31, 1996] **expire on December thirty-first**
11 **of each even-numbered year.** The county commission of [the
12 third class] a county **described under subdivision (1) of**
13 **subsection 1 of section 67.782** shall initially appoint three
14 members to the authority, with the terms of **members**
15 **staggered such that the term of** one member [each expiring on
16 December 31, 1992, December 31, 1994, and December 31, 1996]
17 **expires on December thirty-first of each even-numbered year;**

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

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

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

41 4. If six or more persons from **[the second class] a**
42 county **described under subdivision (2) of subsection 1 of**
43 **section 67.782** file as candidates, a primary election shall
44 be held in August, and the four candidates who receive the
45 most votes shall be candidates at the general election. If
46 two or more candidates receive an equal number of votes, and
47 if that number of votes would otherwise qualify each tied
48 candidate for a position on the general election ballot, all
49 such tied candidates shall be included on the general
50 election ballot. The two candidates **[from the second class**
51 **county]** receiving the most votes in the general election
52 shall be declared the winners.

53 5. If four or more persons from [the third class] a
54 county **described under subdivision (1) of subsection 1 of**
55 **section 67.782** file as candidates, a primary election shall
56 be held in August, and the two candidates who receive the
57 most votes shall be candidates at the general election. If
58 two or more candidates receive an equal number of votes, and
59 if that number of votes would otherwise qualify each tied
60 candidate for a position on the general election ballot, all
61 such tied candidates shall be included on the general
62 election ballot. The candidate [from the second class
63 county] receiving the most votes in the general election
64 shall be declared the winner.

67.1003. 1. The governing body of the following
2 cities and counties may impose a tax as provided in this
3 section:

4 (1) Any city or county having more than three hundred
5 fifty hotel and motel rooms inside such city or county;

6 (2) A county of the third classification with a
7 population of more than seven thousand but less than seven
8 thousand four hundred inhabitants;

9 (3) A third class city with a population of greater
10 than ten thousand but less than eleven thousand located in a
11 county of the third classification with a township form of
12 government with a population of more than thirty thousand;

13 (4) A county of the third classification with a
14 township form of government with a population of more than
15 twenty thousand but less than twenty-one thousand;

16 (5) Any third class city with a population of more
17 than eleven thousand but less than thirteen thousand which
18 is located in a county of the third classification with a
19 population of more than twenty-three thousand but less than
20 twenty-six thousand;

21 (6) Any city of the third classification with more
22 than ten thousand five hundred but fewer than ten thousand
23 six hundred inhabitants;

24 (7) Any city of the third classification with more
25 than twenty-six thousand three hundred but fewer than twenty-
26 six thousand seven hundred inhabitants;

27 (8) Any city of the third classification with more
28 than ten thousand eight hundred but fewer than ten thousand
29 nine hundred inhabitants and located in more than one county.

30 2. The governing body of any city or county listed in
31 subsection 1 of this section may impose a tax on the charges
32 for all sleeping rooms paid by the transient guests of
33 hotels or motels situated in the city or county or a portion
34 thereof, which shall be not more than five percent per
35 occupied room per night, except that such tax shall not
36 become effective unless the governing body of the city or
37 county submits to the voters of the city or county at a
38 state general or primary election a proposal to authorize
39 the governing body of the city or county to impose a tax
40 pursuant to this section. The tax authorized by this
41 section shall be in addition to the charge for the sleeping
42 room and shall be in addition to any and all taxes imposed
43 by law and the proceeds of such tax shall be used by the
44 city or county solely for the promotion of tourism. Such
45 tax shall be stated separately from all other charges and
46 taxes.

47 3. Notwithstanding any other provision of law to the
48 contrary, except as provided in [subsection] **subsections 5**
49 **and 6** of this section, the tax authorized in subsection 1 of
50 this section shall not be imposed by the following cities or
51 counties:

52 (1) Any city or county already imposing a tax solely
53 on the charges for sleeping rooms paid by the transient
54 guests of hotels or motels situated in any such city or
55 county under any other law of this state;

56 (2) Any city not already imposing a tax under this
57 section and that is located in whole or partially within a
58 county that already imposes a tax solely on the charges for
59 sleeping rooms paid by the transient guests of hotels or
60 motels situated in such county under this section or any
61 other law of this state; or

62 (3) Any county not already imposing a tax under this
63 section and that has a city located in whole or in part
64 within its boundaries that already imposes a tax solely on
65 the charges for sleeping rooms paid by the transient guests
66 of hotels or motels situated in such city under this section
67 or any other law of this state.

68 4. Cities of the third class having more than two
69 thousand five hundred hotel and motel rooms, and located in
70 a county of the first classification in which and where
71 another tax on the charges for all sleeping rooms paid by
72 the transient guests of hotels and motels situated in such
73 county is imposed, may impose the tax authorized by this
74 section of not more than one-half of one percent per
75 occupied room per night.

76 5. The governing body of any city of the fourth
77 classification with more than fifty-one thousand inhabitants
78 located in a county with a charter form of government and
79 with more than two hundred fifty thousand inhabitants which
80 adjoins another county with a charter form of government and
81 with more than one million inhabitants may impose a tax on
82 the charges for all sleeping rooms paid by the transient
83 guest of hotels or motels situated in such city or a portion

84 thereof, which tax shall be not more than two percent per
85 occupied room per night, except that such tax shall not
86 become effective unless the governing body of such city
87 submits, after January 1, 2012, to the voters of that city,
88 at an election permitted under section 115.123, a proposal
89 to authorize the governing body of the city to impose a tax
90 under this section. The tax authorized by this section
91 shall be in addition to any and all other taxes imposed by
92 law, and the proceeds of such tax shall be used by the city
93 solely for the promotion of tourism. Such tax shall be
94 stated separately from all other charges and taxes.

95 **6. (1) The governing body of the following cities may**
96 **impose a tax as provided in this subsection:**

97 **(a) A city with more than four thousand nine hundred**
98 **but fewer than five thousand six hundred inhabitants and**
99 **located in a county with more than four hundred thousand but**
100 **fewer than five hundred thousand inhabitants; or**

101 **(b) A city with more than five thousand six hundred**
102 **but fewer than six thousand three hundred inhabitants and**
103 **located in a county with more than four hundred thousand but**
104 **fewer than five hundred thousand inhabitants.**

105 **(2) The governing body of any city listed in**
106 **subdivision (1) of this subsection may impose a tax on the**
107 **charges for all sleeping rooms paid by the transient guests**
108 **of hotels or motels situated in such city or a portion**
109 **thereof. Such tax shall not exceed five percent per**
110 **occupied room per night. No such tax shall become effective**
111 **unless the governing body of such city submits, after**
112 **January 1, 2025, to the voters of that city, at an election**
113 **permitted under section 115.123, a proposal to authorize the**
114 **governing body of the city to impose a tax under this**
115 **section. The tax authorized by this section shall be in**

116 addition to any and all other taxes imposed by law. Such
117 tax shall be stated separately from all other charges and
118 taxes.

119 7. The ballot of submission for any tax authorized in
120 this section shall be in substantially the following form:

121 Shall (insert the name of the city or county)
122 impose a tax on the charges for all sleeping rooms
123 paid by the transient guests of hotels and motels
124 situated in (name of city or county) at a rate of
125 (insert rate of percent) percent for the sole
126 purpose of promoting tourism?

127 YES NO

128 If a majority of the votes cast on the question by the
129 qualified voters voting thereon are in favor of the
130 question, then the tax shall become effective on the first
131 day of the second calendar quarter following the calendar
132 quarter in which the election was held. If a majority of
133 the votes cast on the question by the qualified voters
134 voting thereon are opposed to the question, then the tax
135 shall not become effective unless and until the question is
136 resubmitted under this section to the qualified voters and
137 such question is approved by a majority of the qualified
138 voters voting on the question.

139 [7.] 8. As used in this section, "transient guests"
140 means a person or persons who occupy a room or rooms in a
141 hotel or motel for thirty-one days or less during any
142 calendar quarter.

143 [8.] 9. This section shall not be construed as
144 repealing any taxes levied by any city or county on
145 transient guests as permitted under this chapter or chapter
146 94 as of August 28, 2011.

67.1009. 1. The governing body of the following
2 cities may impose a tax as provided in this section:

3 (1) Any city of the fourth classification with more
4 than eight hundred thirty but fewer than nine hundred
5 inhabitants and located in any county with a charter form of
6 government and with more than nine hundred fifty thousand
7 inhabitants;

8 (2) Any city of the fourth classification with more
9 than four thousand fifty but fewer than four thousand two
10 hundred inhabitants and located in any county with a charter
11 form of government and with more than nine hundred fifty
12 thousand inhabitants; **or**

13 **(3) Any city with more than two thousand seven hundred**
14 **but fewer than three thousand inhabitants and located in a**
15 **county with more than fifty thousand but fewer than sixty**
16 **thousand inhabitants and with a county seat with more than**
17 **seventeen thousand but fewer than twenty-one thousand**
18 **inhabitants.**

19 2. The governing body of any city listed in subsection
20 1 of this section may impose a tax on the charges for all
21 sleeping rooms paid by the transient guests of hotels or
22 motels situated in the city, which shall be not more than
23 six-tenths of one percent per occupied room per night[,
24 **except that] for cities described under subdivision (1) or**
25 **(2) of subsection 1 of this section and not more than six**
26 **percent per occupied room per night for cities described**
27 **under subdivision (3) of subsection 1 of this section.** Such
28 tax shall not become effective unless the governing body of
29 the city or county submits to the voters of the city or
30 county at a state general or primary election a proposal to
31 authorize the governing body of the city to impose a tax
32 pursuant to this section. The tax authorized by this

33 section shall be in addition to the charge for the sleeping
34 room and shall be in addition to any and all taxes imposed
35 by law. Such tax shall be stated separately from all other
36 charges and taxes. **For cities described under subdivision**
37 **(3) of subsection 1 of this section, the revenue of the tax**
38 **shall be used only for the purposes of promoting tourism,**
39 **promoting economic development, and promoting the retention**
40 **and growth of any military base near the city.**

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

43 Shall (insert the name of the city) impose a tax
44 on the charges for all sleeping rooms paid by the
45 transient guests of hotels and motels situated in
46 (name of city) at a rate of (insert **proposed** rate
47 [of percent up to six-tenths of one percent]) **(for**
48 **the purpose of promoting tourism, promoting**
49 **economic development, and promoting retention and**
50 **growth of (insert name of military base))?**

51 YES

NO

52 If a majority of the votes cast on the question by the
53 qualified voters voting thereon are in favor of the
54 question, then the tax shall become effective on the first
55 day of the second calendar quarter following the calendar
56 quarter in which the election was held. If a majority of
57 the votes cast on the question by the qualified voters
58 voting thereon are opposed to the question, then the tax
59 shall not become effective unless and until the question is
60 resubmitted under this section to the qualified voters and
61 such question is approved by a majority of the qualified
62 voters voting on the question.

63 4. As used in this section, "transient guests" means a
64 person or persons who occupy a room or rooms in a hotel or

65 motel for thirty-one days or less during any calendar
66 quarter.

67.1013. 1. The governing body of the following
2 cities may impose a tax as provided in this section:

3 (1) Any city with more than ten thousand but fewer
4 than eleven thousand inhabitants and that is the county seat
5 of a county with more than one hundred thousand but fewer
6 than one hundred twenty thousand inhabitants; or

7 (2) Any city with more than fourteen thousand but
8 fewer than sixteen thousand inhabitants and that is the
9 county seat of a county with more than eighty thousand but
10 fewer than one hundred thousand inhabitants.

11 2. The governing body of any city described in
12 subsection 1 of this section may impose a tax on the charges
13 for all sleeping rooms paid by the transient guests of
14 hotels or motels situated in the city or a portion thereof,
15 which shall be not more than six percent per occupied room
16 per night. Such tax shall not become effective unless the
17 governing body of the city submits to the voters of the city
18 at a state, municipal, general or primary election a
19 proposal to authorize the governing body of the city to
20 impose the tax under this section. The tax authorized by
21 this section shall be in addition to the charge for the
22 sleeping room and shall be in addition to any and all other
23 taxes. The proceeds of such tax shall be used by the city
24 solely for funding the promotion of tourism. Such tax shall
25 be stated separately from all other charges and taxes.

26 3. (1) The question submitted for the tax authorized
27 in this section shall be in substantially the following
28 form: "Shall _____ (insert city name) impose a tax on the
29 charges for all sleeping rooms paid by the transient guests
30 of hotels and motels situated in _____ (insert city name)

31 at a rate of _____ (insert percentage) percent, the
32 proceeds of which shall be expended for the promotion of
33 tourism?".

34 (2) If a majority of the votes cast on the question by
35 the qualified voters voting thereon are in favor of the
36 question, the tax shall become effective on the first day of
37 the second calendar quarter following the calendar quarter
38 in which the election was held. If a majority of the votes
39 cast on the question by the qualified voters voting thereon
40 are opposed to the question, the tax shall not become
41 effective unless and until the question is resubmitted under
42 this section to the qualified voters of the city and such
43 question is approved by a majority of the qualified voters
44 of the city voting on the question.

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

67.1018. 1. The governing body of the following
2 counties may impose a tax as provided in this section:

3 (1) Any county of the third classification without a
4 township form of government and with more than five thousand
5 nine hundred but fewer than six thousand inhabitants; or

6 (2) Any county with more than fifteen thousand seven
7 hundred but fewer than seventeen thousand six hundred
8 inhabitants and with a county seat with more than two
9 thousand but fewer than three thousand inhabitants.

10 2. The governing body of any county listed in
11 subsection 1 of this section may impose a tax on the charges
12 for all sleeping rooms paid by the transient guests of
13 hotels or motels situated in the county or a portion
14 thereof, which shall not be more than five percent per

15 occupied room per night, except that such tax shall not
16 become effective unless the governing body of the county
17 submits to the voters of the county at a state general or
18 primary election a proposal to authorize the governing body
19 of the county to impose a tax under this section. The tax
20 authorized in this section shall be in addition to the
21 charge for the sleeping room and all other taxes imposed by
22 law, and fifty percent of the proceeds of such tax shall be
23 used by the county to fund law enforcement with the
24 remaining fifty percent of such proceeds to be used to fund
25 the promotion of tourism. Such tax shall be stated
26 separately from all other charges and taxes.

27 **[2.] 3.** The ballot of submission for the tax
28 authorized in this section shall be in substantially the
29 following form:

30 Shall _____ (insert the name of the county)
31 impose a tax on the charges for all sleeping rooms
32 paid by the transient guests of hotels and motels
33 situated in _____ (name of county) at a rate of
34 _____ (insert rate of percent) percent for the
35 benefit of the county?

36 YES NO

37 If a majority of the votes cast on the question by the
38 qualified voters voting thereon are in favor of the
39 question, then the tax shall become effective on the first
40 day of the second calendar quarter following the calendar
41 quarter in which the election was held. If a majority of
42 the votes cast on the question by the qualified voters
43 voting thereon are opposed to the question, then the tax
44 authorized by this section shall not become effective unless
45 and until the question is resubmitted under this section to

46 the qualified voters of the county and such question is
47 approved by a majority of the qualified voters of the county
48 voting on the question.

67.1360. 1. The governing body of the following
2 cities and counties may impose a tax as provided in this
3 section:

4 (1) A city with a population of more than seven
5 thousand and less than seven thousand five hundred;

6 (2) A county with a population of over nine thousand
7 six hundred and less than twelve thousand which has a total
8 assessed valuation of at least sixty-three million dollars,
9 if the county submits the issue to the voters of such county
10 prior to January 1, 2003;

11 (3) A third class city which is the county seat of a
12 county of the third classification without a township form
13 of government with a population of at least twenty-five
14 thousand but not more than thirty thousand inhabitants;

15 (4) Any fourth class city having, according to the
16 last federal decennial census, a population of more than one
17 thousand eight hundred fifty inhabitants but less than one
18 thousand nine hundred fifty inhabitants in a county of the
19 first classification with a charter form of government and
20 having a population of greater than six hundred thousand but
21 less than nine hundred thousand inhabitants;

22 (5) Any city having a population of more than three
23 thousand but less than eight thousand inhabitants in a
24 county of the fourth classification having a population of
25 greater than forty-eight thousand inhabitants;

26 (6) Any city having a population of less than two
27 hundred fifty inhabitants in a county of the fourth
28 classification having a population of greater than forty-
29 eight thousand inhabitants;

30 (7) Any fourth class city having a population of more
31 than two thousand five hundred but less than three thousand
32 inhabitants in a county of the third classification having a
33 population of more than twenty-five thousand but less than
34 twenty-seven thousand inhabitants;

35 (8) Any third class city with a population of more
36 than three thousand two hundred but less than three thousand
37 three hundred located in a county of the third
38 classification having a population of more than thirty-five
39 thousand but less than thirty-six thousand;

40 (9) Any county of the second classification without a
41 township form of government and a population of less than
42 thirty thousand;

43 (10) Any city of the fourth class in a county of the
44 second classification without a township form of government
45 and a population of less than thirty thousand;

46 (11) Any county of the third classification with a
47 township form of government and a population of at least
48 twenty-eight thousand but not more than thirty thousand;

49 (12) Any city of the fourth class with a population of
50 more than one thousand eight hundred but less than two
51 thousand in a county of the third classification with a
52 township form of government and a population of at least
53 twenty-eight thousand but not more than thirty thousand;

54 (13) Any city of the third class with a population of
55 more than seven thousand two hundred but less than seven
56 thousand five hundred within a county of the third
57 classification with a population of more than twenty-one
58 thousand but less than twenty-three thousand;

59 (14) Any fourth class city having a population of more
60 than two thousand eight hundred but less than three thousand
61 one hundred inhabitants in a county of the third

62 classification with a township form of government having a
63 population of more than eight thousand four hundred but less
64 than nine thousand inhabitants;

65 (15) Any fourth class city with a population of more
66 than four hundred seventy but less than five hundred twenty
67 inhabitants located in a county of the third classification
68 with a population of more than fifteen thousand nine hundred
69 but less than sixteen thousand inhabitants;

70 (16) Any third class city with a population of more
71 than three thousand eight hundred but less than four
72 thousand inhabitants located in a county of the third
73 classification with a population of more than fifteen
74 thousand nine hundred but less than sixteen thousand
75 inhabitants;

76 (17) Any fourth class city with a population of more
77 than four thousand three hundred but less than four thousand
78 five hundred inhabitants located in a county of the third
79 classification without a township form of government with a
80 population greater than sixteen thousand but less than
81 sixteen thousand two hundred inhabitants;

82 (18) Any fourth class city with a population of more
83 than two thousand four hundred but less than two thousand
84 six hundred inhabitants located in a county of the first
85 classification without a charter form of government with a
86 population of more than fifty-five thousand but less than
87 sixty thousand inhabitants;

88 (19) Any fourth class city with a population of more
89 than two thousand five hundred but less than two thousand
90 six hundred inhabitants located in a county of the third
91 classification with a population of more than nineteen
92 thousand one hundred but less than nineteen thousand two
93 hundred inhabitants;

94 (20) Any county of the third classification without a
95 township form of government with a population greater than
96 sixteen thousand but less than sixteen thousand two hundred
97 inhabitants;

98 (21) Any county of the second classification with a
99 population of more than forty-four thousand but less than
100 fifty thousand inhabitants;

101 (22) Any third class city with a population of more
102 than nine thousand five hundred but less than nine thousand
103 seven hundred inhabitants located in a county of the first
104 classification without a charter form of government and with
105 a population of more than one hundred ninety-eight thousand
106 but less than one hundred ninety-eight thousand two hundred
107 inhabitants;

108 (23) Any city of the fourth classification with more
109 than five thousand two hundred but less than five thousand
110 three hundred inhabitants located in a county of the third
111 classification without a township form of government and
112 with more than twenty-four thousand five hundred but less
113 than twenty-four thousand six hundred inhabitants;

114 (24) Any third class city with a population of more
115 than nineteen thousand nine hundred but less than twenty
116 thousand in a county of the first classification without a
117 charter form of government and with a population of more
118 than one hundred ninety-eight thousand but less than one
119 hundred ninety-eight thousand two hundred inhabitants;

120 (25) Any city of the fourth classification with more
121 than two thousand six hundred but less than two thousand
122 seven hundred inhabitants located in any county of the third
123 classification without a township form of government and
124 with more than fifteen thousand three hundred but less than
125 fifteen thousand four hundred inhabitants;

126 (26) Any county of the third classification without a
127 township form of government and with more than fourteen
128 thousand nine hundred but less than fifteen thousand
129 inhabitants;

130 (27) Any city of the fourth classification with more
131 than five thousand four hundred but fewer than five thousand
132 five hundred inhabitants and located in more than one county;

133 (28) Any city of the fourth classification with more
134 than six thousand three hundred but fewer than six thousand
135 five hundred inhabitants and located in more than one county
136 through the creation of a tourism district which may
137 include, in addition to the geographic area of such city,
138 the area encompassed by the portion of the school district,
139 located within a county of the first classification with
140 more than ninety-three thousand eight hundred but fewer than
141 ninety-three thousand nine hundred inhabitants, having an
142 average daily attendance for school year 2005-06 between one
143 thousand eight hundred and one thousand nine hundred;

144 (29) Any city of the fourth classification with more
145 than seven thousand seven hundred but less than seven
146 thousand eight hundred inhabitants located in a county of
147 the first classification with more than ninety-three
148 thousand eight hundred but less than ninety-three thousand
149 nine hundred inhabitants;

150 (30) Any city of the fourth classification with more
151 than two thousand nine hundred but less than three thousand
152 inhabitants located in a county of the first classification
153 with more than seventy-three thousand seven hundred but less
154 than seventy-three thousand eight hundred inhabitants;

155 (31) Any city of the third classification with more
156 than nine thousand three hundred but less than nine thousand
157 four hundred inhabitants;

158 (32) Any city of the fourth classification with more
159 than three thousand eight hundred but fewer than three
160 thousand nine hundred inhabitants and located in any county
161 of the first classification with more than thirty-nine
162 thousand seven hundred but fewer than thirty-nine thousand
163 eight hundred inhabitants;

164 (33) Any city of the fourth classification with more
165 than one thousand eight hundred but fewer than one thousand
166 nine hundred inhabitants and located in any county of the
167 first classification with more than one hundred thirty-five
168 thousand four hundred but fewer than one hundred thirty-five
169 thousand five hundred inhabitants;

170 (34) Any county of the third classification without a
171 township form of government and with more than twelve
172 thousand one hundred but fewer than twelve thousand two
173 hundred inhabitants;

174 (35) Any city of the fourth classification with more
175 than three thousand eight hundred but fewer than four
176 thousand inhabitants and located in more than one county;
177 provided, however, that motels owned by not-for-profit
178 organizations are exempt;

179 (36) Any city of the fourth classification with more
180 than five thousand but fewer than five thousand five hundred
181 inhabitants and located in any county with a charter form of
182 government and with more than two hundred thousand but fewer
183 than three hundred fifty thousand inhabitants; **[or]**

184 (37) Any city with more than four thousand but fewer
185 than five thousand five hundred inhabitants and located in
186 any county of the fourth classification with more than
187 thirty thousand but fewer than forty-two thousand
188 inhabitants; **or**

189 **(38) Any city with more than five thousand six hundred**
190 **but fewer than six thousand three hundred inhabitants and**
191 **that is the county seat of a county with more than twenty-**
192 **two thousand but fewer than twenty-five thousand inhabitants.**

193 2. The governing body of any city or county listed in
194 subsection 1 of this section may impose a tax on the charges
195 for all sleeping rooms paid by the transient guests of
196 hotels, motels, bed and breakfast inns, and campgrounds and
197 any docking facility that rents slips to recreational boats
198 that are used by transients for sleeping, which shall be at
199 least two percent but not more than five percent per
200 occupied room per night, except that such tax shall not
201 become effective unless the governing body of the city or
202 county submits to the voters of the city or county at a
203 state general, primary, or special election, a proposal to
204 authorize the governing body of the city or county to impose
205 a tax pursuant to the provisions of this section and section
206 67.1362. The tax authorized by this section and section
207 67.1362 shall be in addition to any charge paid to the owner
208 or operator and shall be in addition to any and all taxes
209 imposed by law and the proceeds of such tax shall be used by
210 the city or county solely for funding the promotion of
211 tourism. Such tax shall be stated separately from all other
212 charges and taxes.

 67.1366. 1. The governing body of a charter city with
2 a population of more than one hundred thousand located in a
3 charter county of the first classification may impose a tax
4 on the charges for all sleeping rooms paid by the transient
5 guests of hotels, motels, bed and breakfast inns and
6 campgrounds which shall be at least five percent, but not
7 more than seven percent per occupied room per night, except
8 that such tax shall not become effective unless the

9 governing body of the city submits to the voters of the city
10 at a state general, primary or special election, a proposal
11 to authorize the governing body of the city to impose a tax
12 under the provisions of this section. The tax authorized by
13 this section shall be in addition to any charge paid to the
14 owner or operator and shall be in addition to any and all
15 taxes imposed by law and the proceeds of such tax shall be
16 used by the city for funding the promotion, operation and
17 development of tourism **and for the operating costs of a**
18 **community center.** Such tax shall be stated separately from
19 all other charges and taxes.

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

22 Shall the _____ (city) levy a tax of _____
23 percent on each sleeping room or campsite occupied
24 and rented by transient guests which are used by
25 transients for sleeping in the _____ (city),
26 where the proceeds shall be expended for promotion
27 of tourism **and the costs of operating a community**
28 **center?**

29 YES NO

30 If a majority of the votes cast on the question by the
31 qualified voters voting thereon are in favor of the
32 question, then the tax shall become effective on the first
33 day of the calendar quarter following the calendar quarter
34 in which the election was held. If a majority of the votes
35 cast on the question by the qualified voters voting thereon
36 are opposed to the question, then the governing body for the
37 city shall have no power to impose the tax authorized by
38 subsection 1 of this section unless and until the governing
39 body of the city again submits the question to the qualified

40 voters of the city and such question is approved by a
41 majority of the qualified voters voting on the question.

42 3. On and after the effective date of any tax
43 authorized under the provisions of subsection 1 of this
44 section, the city may adopt one of the two following
45 provisions for the collection and administration of the tax:

46 (1) The city may adopt rules and regulations for the
47 internal collection of such tax by the city officers usually
48 responsible for collection and administration of city taxes;
49 or

50 (2) The city may enter into an agreement with the
51 director of revenue of the state of Missouri for the purpose
52 of collecting the tax authorized in subsection 1 of this
53 section. In the event any city enters into an agreement
54 with the director of revenue of the state of Missouri for
55 the collection of the tax authorized in subsection 1 of this
56 section, the director of revenue shall perform all functions
57 incident to the administration, collection, enforcement and
58 operation of such tax, and the director of revenue shall
59 collect the additional tax authorized pursuant to the
60 provisions of subsection 1 of this section. The tax
61 authorized under the provisions of subsection 1 of this
62 section shall be collected and reported upon such forms and
63 under such administrative rules and regulations as may be
64 prescribed by the director of revenue, and the director of
65 revenue shall retain an amount not to exceed one percent for
66 cost of collection.

67 4. If a tax is imposed by a city pursuant to
68 subsection 1 of this section, the city may collect a penalty
69 of one percent and interest not to exceed two percent per
70 month on unpaid taxes which shall be considered delinquent
71 thirty days after the last day of each quarter.

72 5. Nothing contained herein shall be construed to
73 limit the power of a constitutional charter city in a
74 noncharter county from imposing a business license tax on
75 hotels, motels, bed and breakfast inns and campgrounds upon
76 such terms, conditions and procedures as set forth in its
77 own charter or ordinances.

 67.1367. 1. **As used in this section, the following
2 terms mean:**

3 (1) "Lodging establishment", a hotel, motel, bed and
4 breakfast inn, or other similar establishment offering
5 similar lodging accommodations;

6 (2) "Lodging facility", a short-term rental of a
7 house, condominium, campground cabin, or other similar
8 facility offering similar lodging accommodations;

9 (3) "Transient guests", individuals who, for thirty-
10 one days or less during any calendar quarter, occupy a room
11 or rooms in a lodging establishment or occupy a lodging
12 facility.

13 2. (1) The governing body of [any county of the third
14 classification without a township form of government and
15 with more than eighteen thousand but fewer than twenty
16 thousand inhabitants and with a city of the fourth
17 classification with more than eight thousand but fewer than
18 nine thousand inhabitants as the county seat] **the following
19 counties may impose a tax as provided in this section:**

20 (a) Any county with more than seventeen thousand six
21 hundred but fewer than nineteen thousand inhabitants and
22 with a county seat with more than eight thousand but fewer
23 than ten thousand inhabitants; or

24 (b) Any county with more than seventeen thousand six
25 hundred but fewer than nineteen thousand inhabitants and

26 **with a county seat with more than four thousand but fewer**
27 **than five thousand fifty inhabitants.**

28 (2) (a) **The governing body of any county listed in**
29 **subdivision (1) of this subsection** may impose a tax on the
30 charges for all **lodging establishment** sleeping rooms paid by
31 the transient guests of [**hotels or motels**] **lodging**
32 **establishments and on the charges for all lodging facilities**
33 **paid by transient guests who occupy such lodging facilities**
34 **that are** situated in the county or a portion thereof[,
35 **which**].

36 (b) **Such tax** shall be no more than six percent per
37 occupied **lodging establishment sleeping room per night or**
38 **six percent per rental term of such lodging facility,** except
39 that such tax shall not become effective unless the
40 governing body of the county submits to the voters of the
41 county at a state general or primary election[,] a proposal
42 to authorize the governing body of the county to impose a
43 tax pursuant to this section.

44 (c) The tax authorized by this section shall be in
45 addition to the charge for the **lodging establishment**
46 sleeping room **or lodging facility** and shall be in addition
47 to any and all **other** taxes imposed by law [**and**].

48 (d) The proceeds of such tax shall be used by the
49 county solely for the promotion of tourism.

50 (e) Such tax shall be stated separately from all other
51 charges and taxes.

52 [2.] 3. The ballot of submission for the tax
53 authorized in this section shall be in substantially the
54 following form:

55 Shall _____ (insert the name of the county)
56 impose a tax on the charges for all sleeping rooms
57 **and on the charges for all short-term rentals** paid

58 by the transient guests of [hotels and motels]
59 **lodging establishments and lodging facilities**
60 situated in _____ (name of county) at a rate of
61 _____ (insert rate of percent) percent for the
62 sole purpose of promoting tourism?

63 YES NO

64 [3. As used in this section, "transient guests" means
65 a person or persons who occupy a room or rooms in a hotel or
66 motel for thirty-one days or less during any calendar
67 quarter.]

68 4. If a majority of the votes cast on the question by
69 the qualified voters voting thereon are in favor of the
70 question, the tax shall become effective on the first day of
71 the second calendar quarter following the calendar quarter
72 in which the election was held. If a majority of the votes
73 cast on the question by the qualified voters voting thereon
74 are opposed to the question, the tax authorized by this
75 section shall not become effective unless and until the
76 question is resubmitted under this section to the qualified
77 voters of the county and such question is approved by a
78 majority of the qualified voters of the county voting on the
79 question.

80 5. Any county that imposed a tax under this section
81 before August 28, 2024, may impose such tax upon the charges
82 for all lodging establishment sleeping rooms paid by the
83 transient guests of lodging establishments and on the
84 charges for all lodging facilities paid by transient guests
85 who occupy such lodging facilities under this section
86 without requiring a separate vote authorizing the imposition
87 of such tax upon such lodging establishment or lodging
88 facility charges.

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

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

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

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

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

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

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

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

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

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

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

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

40 (2) "Qualified electors", "qualified voters", or
41 "voters", registered voters residing within the district or
42 subdistrict, or proposed district or subdistrict, who have
43 registered to vote pursuant to chapter 115 or, if there are
44 no persons eligible to be registered voters residing in the
45 district or subdistrict, proposed district or subdistrict,
46 property owners, including corporations and other entities,
47 that are owners of real property;

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

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

79.235. 1. Notwithstanding any other provision of law
2 **to the contrary, for any city of the fourth classification**
3 **with no more than two thousand inhabitants, if a statute or**
4 **ordinance authorizes the mayor to appoint a member of a**
5 **board or commission, any requirement that the appointed**
6 **person be a resident of the city shall be deemed satisfied**
7 **if the person owns real property or a business in the city,**
8 **regardless of whether the position to which the appointment**
9 **is made is considered an officer of the city under section**
10 **79.250.**

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

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

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

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

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

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

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

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

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

8 (3) "Municipality", any [village or fourth class city
9 with more than two hundred but less than three hundred
10 inhabitants and located in any county of the third
11 classification with a township form of government and with
12 more than twelve thousand five hundred but less than twelve

13 thousand six hundred inhabitants] **city with more than one**
14 **hundred sixty-five but fewer than one hundred eighty-five**
15 **inhabitants and located in a county with more than eleven**
16 **thousand but fewer than twelve thousand five hundred**
17 **inhabitants and with a county seat with more than four**
18 **thousand but fewer than five thousand inhabitants;**

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

22 2. (1) The governing body of any municipality may
23 impose, by order or ordinance:

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

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

32 (2) The taxes shall be imposed [solely] for the
33 [purpose] **purposes** of funding the construction, maintenance,
34 and operation of capital improvements, **emergency services,**
35 **and public safety.** The order or ordinance shall not become
36 effective unless the governing body of the municipality
37 submits to the voters of the municipality at a state general
38 or primary election a proposal to authorize the governing
39 body of the municipality to impose taxes under this
40 section. The taxes authorized in this section shall be in
41 addition to the charge for the sleeping room, the retail
42 sales of food at a food establishment, and all other taxes
43 imposed by law, and shall be stated separately from all
44 other charges and taxes.

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

47 Shall _____ (insert the name of the municipality)
48 impose a tax on the charges for all retail sales
49 of food at a food establishment situated in _____
50 (name of municipality) at a rate of _____ (insert
51 rate of percent) percent, and for all sleeping
52 rooms paid by the transient guests of hotels and
53 motels situated in _____ (name of municipality)
54 at a rate of _____ (insert rate of percent)
55 percent, [solely] for the [purpose] **purposes** of
56 funding the construction, maintenance, and
57 operation of capital improvements, **emergency**
58 **services, and public safety?**

59 YES

NO

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

71 4. Any tax on the retail sales of food imposed under
72 this section shall be administered, collected, enforced, and
73 operated as required in section 32.087, and any transient
74 guest tax imposed under this section shall be administered,
75 collected, enforced, and operated by the municipality
76 imposing the tax. All revenue generated by the tax shall be
77 deposited in a special trust fund and shall be used solely

78 for the designated purposes. If the tax is repealed, all
79 funds remaining in the special trust fund shall continue to
80 be used solely for the designated purposes. Any funds in
81 the special trust fund which are not needed for current
82 expenditures may be invested in the same manner as other
83 funds are invested. Any interest and moneys earned on such
84 investments shall be credited to the fund.

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

92 Shall _____ (insert the name of the municipality)
93 repeal the taxes imposed at the rates of _____
94 (insert rate of percent) and _____ (insert rate
95 of percent) percent for the [purpose] **purposes** of
96 funding the construction, maintenance, and
97 operation of capital improvements, **emergency**
98 **services, and public safety?**

99 YES NO

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

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

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

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

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

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

- 15 (d) Any home rule city with more than forty-eight
16 thousand but fewer than forty-nine thousand inhabitants;
- 17 (e) Any home rule city with more than seventy-three
18 thousand but fewer than seventy-five thousand inhabitants;
- 19 (f) Any city of the fourth classification with more
20 than thirteen thousand five hundred but fewer than sixteen
21 thousand inhabitants;
- 22 (g) Any city of the fourth classification with more
23 than seven thousand but fewer than eight thousand
24 inhabitants;
- 25 (h) Any city of the fourth classification with more
26 than four thousand but fewer than four thousand five hundred
27 inhabitants and located in any county of the first
28 classification with more than one hundred fifty thousand but
29 fewer than two hundred thousand inhabitants;
- 30 (i) Any city of the third classification with more
31 than thirteen thousand but fewer than fifteen thousand
32 inhabitants and located in any county of the third
33 classification without a township form of government and
34 with more than thirty-three thousand but fewer than thirty-
35 seven thousand inhabitants;
- 36 (j) Any city of the fourth classification with more
37 than three thousand but fewer than three thousand three
38 hundred inhabitants and located in any county of the third
39 classification without a township form of government and
40 with more than eighteen thousand but fewer than twenty
41 thousand inhabitants and that is not the county seat of such
42 county;
- 43 (k) Any city with more than ten thousand but fewer
44 than eleven thousand inhabitants and partially located in a
45 county with more than two hundred thirty thousand but fewer
46 than two hundred sixty thousand inhabitants;

47 (1) Any city with more than four thousand nine hundred
48 but fewer than five thousand six hundred inhabitants and
49 located in a county with more than thirty thousand but fewer
50 than thirty-five thousand inhabitants; [or]

51 (m) Any city with more than twelve thousand five
52 hundred but fewer than fourteen thousand inhabitants and
53 that is the county seat of a county with more than twenty-
54 two thousand but fewer than twenty-five thousand inhabitants;

55 (n) Any city with more than fifty-one thousand but
56 fewer than fifty-eight thousand inhabitants and located in
57 more than one county;

58 (o) Any city with more than sixteen thousand but fewer
59 than eighteen thousand inhabitants and located in more than
60 one county;

61 (p) Any city with more than twelve thousand five
62 hundred but fewer than fourteen thousand inhabitants and
63 located in a county with more than twenty-two thousand but
64 fewer than twenty-five thousand inhabitants and with a
65 county seat with more than nine hundred but fewer than one
66 thousand four hundred inhabitants;

67 (q) Any city with more than five thousand six hundred
68 but fewer than six thousand three hundred inhabitants and
69 that is the county seat of a county with more than twenty-
70 two thousand but fewer than twenty-five thousand
71 inhabitants; or

72 (r) Any city with more than eighteen thousand but
73 fewer than twenty thousand inhabitants and that is the
74 county seat of a county with more than fifty thousand but
75 fewer than sixty thousand inhabitants.

76 (2) The governing body of any city listed in
77 subdivision (1) of this subsection is hereby authorized to
78 impose, by ordinance or order, a sales tax in the amount of

79 up to one-half of one percent on all retail sales made in
80 such city which are subject to taxation under the provisions
81 of sections 144.010 to 144.525 for the purpose of improving
82 the public safety for such city, which shall be limited to
83 expenditures on equipment, salaries and benefits, and
84 facilities for police, fire and emergency medical
85 providers. The tax authorized by this section shall be in
86 addition to any and all other sales taxes allowed by law,
87 except that no ordinance or order imposing a sales tax
88 pursuant to the provisions of this section shall be
89 effective unless the governing body of the city submits to
90 the voters of the city, at a county or state general,
91 primary or special election, a proposal to authorize the
92 governing body of the city to impose a tax.

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

97 Shall the city of _____ (city's name) impose a
98 citywide sales tax of _____ (insert amount) for
99 the purpose of improving the public safety of the
100 city?

101 YES NO

102 If you are in favor of the question, place an "X"
103 in the box opposite "YES". If you are opposed to
104 the question, place an "X" in the box opposite "NO".
105

106 If a majority of the votes cast on the proposal by the
107 qualified voters voting thereon are in favor of the proposal
108 submitted pursuant to this subsection, then the ordinance or
109 order and any amendments thereto shall be in effect on the

110 first day of the second calendar quarter after the director
111 of revenue receives notification of adoption of the local
112 sales tax. If a proposal receives less than the required
113 majority, then the governing body of the city shall have no
114 power to impose the sales tax herein authorized unless and
115 until the governing body of the city shall again have
116 submitted another proposal to authorize the governing body
117 of the city to impose the sales tax authorized by this
118 section and such proposal is approved by the required
119 majority of the qualified voters voting thereon. However,
120 in no event shall a proposal pursuant to this section be
121 submitted to the voters sooner than twelve months from the
122 date of the last proposal pursuant to this section.

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

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

136 5. All sales taxes collected by the director of the
137 department of revenue under this section on behalf of any
138 city, less one percent for cost of collection which shall be
139 deposited in the state's general revenue fund after payment
140 of premiums for surety bonds as provided in section 32.087,
141 shall be deposited in a special trust fund, which is hereby

142 created, to be known as the "City Public Safety Sales Tax
143 Trust Fund". The moneys in the trust fund shall not be
144 deemed to be state funds and shall not be commingled with
145 any funds of the state. The provisions of section 33.080 to
146 the contrary notwithstanding, money in this fund shall not
147 be transferred and placed to the credit of the general
148 revenue fund. The director of the department of revenue
149 shall keep accurate records of the amount of money in the
150 trust and which was collected in each city imposing a sales
151 tax pursuant to this section, and the records shall be open
152 to the inspection of officers of the city and the public.
153 Not later than the tenth day of each month the director of
154 the department of revenue shall distribute all moneys
155 deposited in the trust fund during the preceding month to
156 the city which levied the tax; such funds shall be deposited
157 with the city treasurer of each such city, and all
158 expenditures of funds arising from the trust fund shall be
159 by an appropriation act to be enacted by the governing body
160 of each such city. Expenditures may be made from the fund
161 for any functions authorized in the ordinance or order
162 adopted by the governing body submitting the tax to the
163 voters.

164 6. The director of the department of revenue may make
165 refunds from the amounts in the trust fund and credited to
166 any city for erroneous payments and overpayments made, and
167 may redeem dishonored checks and drafts deposited to the
168 credit of such cities. If any city abolishes the tax, the
169 city shall notify the director of the department of revenue
170 of the action at least ninety days prior to the effective
171 date of the repeal and the director of the department of
172 revenue may order retention in the trust fund, for a period
173 of one year, of two percent of the amount collected after

174 receipt of such notice to cover possible refunds or
175 overpayment of the tax and to redeem dishonored checks and
176 drafts deposited to the credit of such accounts. After one
177 year has elapsed after the effective date of abolition of
178 the tax in such city, the director of the department of
179 revenue shall remit the balance in the account to the city
180 and close the account of that city. The director of the
181 department of revenue shall notify each city of each
182 instance of any amount refunded or any check redeemed from
183 receipts due the city.

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

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

**94.961. 1. The governing body of a city with more
2 than forty thousand but fewer than forty-six thousand
3 inhabitants and located in a county with more than four
4 hundred thousand but fewer than five hundred thousand
5 inhabitants may impose a tax on the charges for all sleeping
6 rooms paid by the transient guests of hotels or motels
7 situated in the city or a portion thereof, which shall be at
8 least two percent but not more than five percent per
9 occupied room per night, except that such tax shall not
10 become effective unless the governing body of the city
11 submits to the voters of the city at a state general or
12 primary election a proposal to authorize the governing body
13 of the city to impose a tax under this section. The tax**

14 authorized in this section shall be in addition to the
15 charge for the sleeping room and all other taxes imposed by
16 law. The proceeds of such tax shall be used by the city for
17 general revenue purposes. Such tax shall be stated
18 separately from all other charges and taxes.

19 2. The ballot of submission for the tax authorized in
20 this section shall be in substantially the following form:
21 "Shall _____ (insert the name of the city) impose a tax on
22 the charges for all sleeping rooms paid by the transient
23 guests of hotels or motels situated in _____ (name of city)
24 at a rate of _____ (insert rate of percent) percent for
25 general revenue purposes?".

26 3. If a majority of the votes cast on the question by
27 the qualified voters voting thereon are in favor of the
28 question, then the tax shall become effective on the first
29 day of the second calendar quarter following the calendar
30 quarter in which the election was held. If a majority of
31 the votes cast on the question by the qualified voters
32 voting thereon are opposed to the question, then the tax
33 authorized by this section shall not become effective unless
34 and until the question is resubmitted under this section to
35 the qualified voters of the city and such question is
36 approved by a majority of the qualified voters of the city
37 voting on the question.

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

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

4 (1) "Governing body", the board, body, or
5 persons in which the powers of a political

6 subdivision as a body corporate, or otherwise,
7 are vested;

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

13 2. The governing body of each political
14 subdivision in the state shall cause to be
15 prepared an annual report of the financial
16 transactions of the political subdivision in
17 such summary form as the state auditor shall
18 prescribe by rule, except that the annual report
19 of political subdivisions whose cash receipts
20 for the reporting period are ten thousand
21 dollars or less shall only be required to
22 contain the cash balance at the beginning of the
23 reporting period, a summary of cash receipts, a
24 summary of cash disbursements and the cash
25 balance at the end of the reporting period.

26 3. Within such time following the end of
27 the fiscal year as the state auditor shall
28 prescribe by rule, the governing body of each
29 political subdivision shall cause a copy of the
30 annual financial report to be remitted to the
31 state auditor.

32 4. The state auditor shall immediately on
33 receipt of each financial report acknowledge the
34 receipt of the report.

35 5. In any fiscal year no member of the
36 governing body of any political subdivision of
37 the state shall receive any compensation or
38 payment of expenses after the end of the time
39 within which the financial statement of the
40 political subdivision is required to be filed
41 with the state auditor and until such time as
42 the notice from the state auditor of the filing
43 of the annual financial report for the fiscal
44 year has been received.

45 6. The state auditor shall prepare sample
46 forms for financial reports and shall mail the
47 same to the political subdivisions of the
48 state. Failure of the auditor to supply such
49 forms shall not in any way excuse any person

50 from the performance of any duty imposed by this
51 section.

52 7. All reports or financial statements
53 hereinabove mentioned shall be considered to be
54 public records.

55 8. The provisions of this section apply to
56 the board of directors of every transportation
57 development district organized under sections
58 238.200 to 238.275.

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

63 10. The state auditor shall report any
64 violation of subsection 9 of this section to the
65 department of revenue. Upon notification from
66 the state auditor's office that a political
67 subdivision failed to timely submit a copy of
68 the annual financial statement, the department
69 of revenue shall notify such political
70 subdivision by certified mail that the statement
71 has not been received. Such notice shall
72 clearly set forth the following:

73 (1) The name of the political subdivision;

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

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

84 (4) That the fine will begin accruing on
85 the thirty-first day from the postmarked date
86 stamped on the certified mail envelope and will
87 continue to accrue until the state auditor's
88 office receives a copy of the financial
89 statement.

90 In the event a copy of the annual financial
91 statement is received within such thirty-day
92 period, no fine shall accrue or be imposed. The
93 state auditor shall report receipt of the

94 financial statement to the department of revenue
95 within ten business days. Failure of the
96 political subdivision to submit the required
97 annual financial statement within such thirty-
98 day period shall cause the fine to be collected
99 as provided under subsection 11 of this section.

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

112 12. Any political subdivision that has
113 gross revenues of less than five thousand
114 dollars or that has not levied or collected
115 taxes in the fiscal year for which the annual
116 financial statement was not timely filed shall
117 not be subject to the fine authorized in this
118 section.

119 13. If a failure to timely submit the
120 annual financial statement is the result of
121 fraud or other illegal conduct by an employee or
122 officer of the political subdivision, the
123 political subdivision shall not be subject to a
124 fine authorized under this section if the
125 statement is filed within thirty days of the
126 discovery of the fraud or illegal conduct. If a
127 fine is assessed and paid prior to the filing of
128 the statement, the department of revenue shall
129 refund the fine upon notification from the
130 political subdivision.

131 14. If a political subdivision has an
132 outstanding balance for fines or penalties at
133 the time it files its first annual financial
134 statement after January 1, 2023, the director of
135 revenue shall make a one-time downward
136 adjustment to such outstanding balance in an

137 amount that reduces the outstanding balance by
138 no less than ninety percent.

139 15. The director of revenue shall have the
140 authority to make a one-time downward adjustment
141 to any outstanding penalty imposed under this
142 section on a political subdivision if the
143 director determines the fine is uncollectable.
144 The director of revenue may prescribe rules and
145 regulations necessary to carry out the
146 provisions of this subsection. Any rule or
147 portion of a rule, as that term is defined in
148 section 536.010, that is created under the
149 authority delegated in this section shall become
150 effective only if it complies with and is
151 subject to all of the provisions of chapter 536
152 and, if applicable, section 536.028. This
153 section and chapter 536 are nonseverable and if
154 any of the powers vested with the general
155 assembly pursuant to chapter 536 to review, to
156 delay the effective date, or to disapprove and
157 annul a rule are subsequently held
158 unconstitutional, then the grant of rulemaking
159 authority and any rule proposed or adopted after
160 August 28, 2022, shall be invalid and void.]

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

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

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

10 2. The governing body of each political subdivision in
11 the state shall cause to be prepared an annual report of the
12 financial transactions of the political subdivision in such
13 summary form as the state auditor shall prescribe by rule,
14 except that the annual report of political subdivisions

15 whose cash receipts for the reporting period are ten
16 thousand dollars or less shall only be required to contain
17 the cash balance at the beginning of the reporting period, a
18 summary of cash receipts, a summary of cash disbursements
19 and the cash balance at the end of the reporting period.

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

25 4. The state auditor shall immediately on receipt of
26 each financial report acknowledge the receipt of the report.

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

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

40 7. All reports or financial statements hereinabove
41 mentioned shall be considered to be public records.

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

45 9. Any political subdivision that fails to timely
46 submit a copy of the annual financial statement to the state

47 auditor shall be subject to a fine of five hundred dollars
48 per day.

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

57 (1) The name of the political subdivision;

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

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

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

70 In the event a copy of the annual financial statement is
71 received within such thirty-day period, no fine shall accrue
72 or be imposed. The state auditor shall report receipt of
73 the financial statement to the department of revenue within
74 ten business days. Failure of the political subdivision to
75 submit the required annual financial statement within such
76 thirty-day period shall cause the fine to be collected as
77 provided under subsection 11 of this section.

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

88 12. Any [transportation development district organized
89 under sections 238.200 to 238.275 having] **political**
90 **subdivision that has** gross revenues of less than five
91 thousand dollars **or that has not levied or collected sales**
92 **or use taxes** in the fiscal year for which the annual
93 financial statement was not timely filed shall not be
94 subject to the fine authorized in this section.

95 13. **If a failure to timely submit the annual financial**
96 **statement is the result of fraud or other illegal conduct by**
97 **an employee or officer of the political subdivision, the**
98 **political subdivision shall not be subject to a fine**
99 **authorized under this section if the statement is filed**
100 **within thirty days of the discovery of the fraud or illegal**
101 **conduct. If a fine is assessed and paid prior to the filing**
102 **of the statement, the department of revenue shall refund the**
103 **fine upon notification from the political subdivision.**

104 14. **If a political subdivision has an outstanding**
105 **balance for fines or penalties at the time it files its**
106 **first annual financial statement after August 28, 2024, the**
107 **director of revenue shall make a one-time downward**
108 **adjustment to such outstanding balance in an amount that**

109 reduces the outstanding balance by no less than ninety
110 percent.

111 15. The director of revenue shall have the authority
112 to make a one-time downward adjustment to any outstanding
113 penalty imposed under this section on a political
114 subdivision if the director determines the fine is
115 uncollectable. The director of revenue may prescribe rules
116 and regulations necessary to carry out the provisions of
117 this subsection. Any rule or portion of a rule, as that
118 term is defined in section 536.010, that is created under
119 the authority delegated in this section shall become
120 effective only if it complies with and is subject to all of
121 the provisions of chapter 536 and, if applicable, section
122 536.028. This section and chapter 536 are nonseverable and
123 if any of the powers vested with the general assembly
124 pursuant to chapter 536 to review, to delay the effective
125 date, or to disapprove and annul a rule are subsequently
126 held unconstitutional, then the grant of rulemaking
127 authority and any rule proposed or adopted after August 28,
128 2024, shall be invalid and void.

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

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

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

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

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

46 6. The county collector shall cause the
47 affidavit of the printer, editor or publisher of
48 the newspaper in which the list of delinquent
49 lands and notice of sale was published, as
50 provided by section 493.060, with the list and
51 notice attached, to be recorded in the office of
52 the recorder of deeds of the county, and the
53 recorder shall not charge or receive any fees
54 for recording the same.

55 7. The county collector may have a
56 separate list of such lands, without legal
57 descriptions or the names of the record owners,
58 printed in a newspaper of general circulation
59 published in such county for three consecutive

60 weeks before the sale of such lands for a parcel
61 or lot of land that:

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

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

68 The notice shall state that legal descriptions
69 and the names of the record owners of such lands
70 shall be posted at any county courthouse within
71 the county and the office of the county
72 collector.

73 8. If, in the opinion of the county
74 collector, an adequate legal description of the
75 delinquent land and lots cannot be obtained
76 through researching the documents available
77 through the recorder of deeds, the collector may
78 commission a professional land surveyor to
79 prepare an adequate legal description of the
80 delinquent land and lots in question. The costs
81 of any commissioned land survey deemed necessary
82 by the county collector shall be taxed as part
83 of the costs of the sale of any land or lots
84 contained in the list prepared under this
85 section.]

140.170. 1. Except for lands described in subsection
2 7 of this section, the county collector shall cause a copy
3 of the list of delinquent lands and lots to be printed in
4 some newspaper of general circulation published in the
5 county for three consecutive weeks, one insertion weekly,
6 before the sale, the last insertion to be at least fifteen
7 days prior to the fourth Monday in August.

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

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

24 4. The county collector, on or before the day of sale,
25 shall insert at the foot of the list on his or her record a
26 copy of the notice and certify on his or her record
27 immediately following the notice the name of the newspaper
28 of the county in which the notice was printed and published
29 and the dates of insertions thereof in the newspaper.

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

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

43 7. The county collector may have a separate list of
44 such lands, without legal descriptions or the names of the

45 record owners, printed in a newspaper of general circulation
46 published in such county for three consecutive weeks before
47 the sale of such lands for a parcel or lot of land that:

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

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

53 The notice shall state that legal descriptions and the names
54 of the record owners of such lands shall be posted at any
55 county courthouse within the county and the office of the
56 county collector.

57 8. If, in the opinion of the county collector, an
58 adequate legal description of the delinquent land and lots
59 cannot be obtained through researching the documents
60 available through the recorder of deeds, the collector may
61 commission a professional land surveyor to prepare an
62 adequate legal description of the delinquent land and lots
63 in question. The costs of any commissioned land survey
64 deemed necessary by the county collector shall be taxed as
65 part of the costs of the sale of any land or lots contained
66 in the list prepared under this section.

2 [140.190. 1. On the day mentioned in the
3 notice, the county collector shall commence the
4 sale of such lands, and shall continue the same
5 from day to day until each parcel assessed or
6 belonging to each person assessed shall be sold
7 as will pay the taxes, interest and charges
8 thereon, or chargeable to such person in said
9 county.

10 2. The person or land bank agency offering
11 at said sale, whether in person or by electronic
12 media, to pay the required sum for a tract shall
be considered the purchaser of such land;

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

40 3. All such written consents to
41 jurisdiction and selective appointments shall be
42 preserved by the county collector and shall be
43 binding upon any person or corporation claiming
44 under the person consenting to jurisdiction and
45 making the appointment herein referred to;
46 provided further, that in the event of the
47 death, disability or refusal to act of the
48 person appointed as agent of said nonresident
49 the county clerk shall become the appointee as
50 agent of said nonresident.

51 4. No person residing in any home rule
52 city with more than seventy-one thousand but
53 fewer than seventy-nine thousand inhabitants
54 shall be eligible to offer to purchase lands
55 under this section unless such person has, no
56 later than ten days before the sale date,

57 demonstrated to the satisfaction of the official
58 charged by law with conducting the sale that the
59 person is not the owner of any parcel of real
60 property that has two or more violations of the
61 municipality's building or housing codes. A
62 prospective bidder may make such a demonstration
63 by presenting statements from the appropriate
64 collection and code enforcement officials of the
65 municipality. This subsection shall not apply
66 to any taxing authority or land bank agency, and
67 entities shall be eligible to bid at any sale
68 conducted under this section without making such
69 a demonstration.]

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

7 2. The person or land bank agency offering at said
8 sale, **whether in person or by electronic media**, to pay the
9 required sum for a tract shall be considered the purchaser
10 of such land; provided, no sale shall be made to any person
11 or designated agent who is currently delinquent on any tax
12 payments on any property, other than a delinquency on the
13 property being offered for sale, and who does not sign an
14 affidavit stating such at the time of sale. Failure to sign
15 such affidavit as well as signing a false affidavit may
16 invalidate such sale. No bid shall be received from any
17 person not a resident of the state of Missouri or a foreign
18 corporation or entity all deemed nonresidents. A
19 nonresident shall file with said collector an agreement in
20 writing consenting to the jurisdiction of the circuit court
21 of the county in which such sale shall be made, and also
22 filing with such collector an appointment of some citizen of

23 said county as agent of said nonresident, and consenting
24 that service of process on such agent shall give such court
25 jurisdiction to try and determine any suit growing out of or
26 connected with such sale for taxes. After the delinquent
27 auction sale, any certificate of purchase shall be issued to
28 the agent. After meeting the requirements of section
29 140.405, the property shall be conveyed to the agent on
30 behalf of the nonresident, and the agent shall thereafter
31 convey the property to the nonresident.

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

41 4. No person residing in any home rule city with more
42 than seventy-one thousand but fewer than seventy-nine
43 thousand inhabitants shall be eligible to offer to purchase
44 lands under this section unless such person has, no later
45 than ten days before the sale date, demonstrated to the
46 satisfaction of the official charged by law with conducting
47 the sale that the person is not the owner of any parcel of
48 real property that has two or more violations of the
49 municipality's building or housing codes. A prospective
50 bidder may make such a demonstration by presenting
51 statements from the appropriate collection and code
52 enforcement officials of the municipality. This subsection
53 shall not apply to any taxing authority or land bank agency,

54 and entities shall be eligible to bid at any sale conducted
55 under this section without making such a demonstration.

221.400. 1. Any two or more contiguous counties
2 within the state may form an agreement to establish a
3 regional jail district. The district shall have a boundary
4 which includes the areas within each member county, and it
5 shall be named the "_____ Regional Jail District". Such
6 regional jail districts may contract to carry out the
7 mission of the commission and the regional jail district.

8 2. The county commission of each county desiring to
9 join the district shall approve an ordinance or resolution
10 to join the district and shall approve the agreement which
11 specifies the duties of each county within the district.

12 3. If any county wishes to join a district which has
13 already been established under this section, the agreement
14 shall be rewritten and reapproved by each member county. **If**
15 **the district already levies a sales tax under section**
16 **221.407, the joining of any county to such district shall**
17 **not be effective until the voters of the county desiring to**
18 **join approve the levy of the district sales tax in the**
19 **joining county under subsection 3 of section 221.407. Upon**
20 **such approval, the rewritten agreement shall indicate the**
21 **approval of the joining county.**

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

- 24 (1) The name of the district;
25 (2) The names of the counties within the district;
26 (3) The formula for calculating each county's
27 contribution to the costs of the district;
28 (4) The types of prisoners which the regional jail may
29 house, limited to prisoners which may be transferred to
30 counties under state law;

31 (5) The methods and powers which may be used for
32 constructing, leasing or financing a regional jail;

33 (6) The duties of the director of the regional jail;

34 (7) The timing and procedures for approval of the
35 regional jail district's annual budget by the regional jail
36 commission; and

37 (8) The delegation, if any, by the member counties to
38 the regional jail district of the power of eminent domain.

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

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

6 (1) To adopt bylaws and rules for the regulation of
7 its affairs and the conduct of its business;

8 (2) To adopt an official seal;

9 (3) To maintain an office at such place or places in
10 one or more of the member counties as the commission may
11 designate;

12 (4) To sue and be sued;

13 (5) To make and execute leases, contracts, releases,
14 compromises and other instruments necessary or convenient
15 for the exercise of its powers or to carry out its purposes;

16 (6) To acquire, construct, reconstruct, repair, alter,
17 improve, **[and] equip**, extend, **and maintain** jail facilities;

18 (7) To sell, assign, **lease**, mortgage, grant a security
19 interest in, exchange, donate and convey any or all of its
20 properties whenever the commission finds such action to be
21 in furtherance of the district's purposes;

22 (8) To collect rentals, fees and other charges in
23 connection with its services or for the use of any
24 facilities;

25 (9) To issue its bonds, notes or other obligations for
26 any of its corporate purposes and to refund the same.

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

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

8 3. Commissioners shall serve until their successors **in**
9 **their county offices** have [been duly appointed] **assumed**
10 **office**. Vacancies on the commission shall be filled by the
11 succeeding sheriff or presiding commissioner for the
12 remainder of the term.

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

17 5. A jail commissioner from each county in the
18 district shall present a proposed budget to the county
19 commission.

221.407. 1. The commission of any regional jail
2 district may impose, by order, a sales tax [in the amount]
3 of [one-eighth of one percent, one-fourth of one percent,
4 three-eighths of one percent, or one-half of] **up to one**
5 percent on all retail sales made in such region which are
6 subject to taxation pursuant to the provisions of sections
7 144.010 to 144.525 for the purpose of providing jail
8 services [and court], facilities, and equipment for such

9 region. The tax authorized by this section shall be in
10 addition to any and all other sales taxes allowed by law,
11 except that no order imposing a sales tax pursuant to this
12 section shall be effective unless the commission submits to
13 the voters of the district, on any election date authorized
14 in chapter 115, a proposal to authorize the commission to
15 impose a tax.

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

18 Shall the _____ (**insert district name**) regional
19 jail district [of _____ (counties' names)] impose
20 a region-wide sales tax of _____ (insert amount)
21 for the purpose of providing jail services [and
22 court], facilities, and equipment for the region?

23 YES NO

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

28 If a majority of the votes cast on the proposal by the
29 qualified voters of the district voting thereon are in favor
30 of the proposal, then the order and any amendment to such
31 order shall be in effect on the first day of the second
32 quarter immediately following the election approving the
33 proposal. If the proposal receives less than the required
34 majority, the commission shall have no power to impose the
35 sales tax authorized pursuant to this section unless and
36 until the commission shall again have submitted another
37 proposal to authorize the commission to impose the sales tax
38 authorized by this section and such proposal is approved by
39 the [required] majority of the qualified voters of the

40 district voting on such proposal [; however, in no event
41 shall a proposal pursuant to this section be submitted to
42 the voters sooner than twelve months from the date of the
43 last submission of a proposal pursuant to this section].

44 3. (1) In the case of a county attempting to join an
45 existing district that levies a sales tax under subsection 1
46 of this section, the joining county may impose, by order or
47 ordinance, a district sales tax in such county. The order
48 or ordinance shall not become effective unless the county
49 commission submits to the voters residing in the county at a
50 municipal election or a state general, primary, or special
51 election a proposal to join the regional jail district and
52 to authorize the county commission to impose a tax under
53 this subsection. The tax authorized by this subsection
54 shall be in addition to any and all other taxes. Such tax
55 shall be stated separately from all other charges and taxes.

56 (2) The question submitted shall be in substantially
57 the following form: "Shall the _____ (insert district
58 name) extend its regional jail district boundaries to
59 include _____ (insert joining county name) and impose a
60 regional jail district sales tax at a rate of _____ (insert
61 percentage) percent in _____ (insert joining county name)
62 for the purpose of providing jail services, facilities, and
63 equipment for the region?".

64 (3) If a majority of the votes cast on the question by
65 the qualified voters voting thereon are in favor of the
66 question, the county shall be deemed to have joined the
67 regional jail district under a rewritten agreement under
68 subsection 3 of section 221.400 and the tax shall become
69 effective on the first day of the second calendar quarter
70 following the calendar quarter in which the election was
71 held. If a majority of the votes cast on the question by

72 the qualified voters voting thereon are opposed to the
73 question, the county shall not join the regional jail
74 district and the tax shall not become effective unless and
75 until the question is resubmitted under this section to the
76 qualified voters of the county and such question is approved
77 by a majority of the qualified voters of the county voting
78 on the question.

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

84 [4.] 5. Once the tax authorized by this section is
85 abolished or terminated by any means, all funds remaining in
86 the special trust fund shall be used solely for providing
87 jail services [and court], facilities, and equipment for the
88 district. Any funds in such special trust fund which are
89 not needed for current expenditures may be invested by the
90 commission in accordance with applicable laws relating to
91 the investment of other county funds.

92 [5.] 6. All sales taxes collected by the director of
93 revenue pursuant to this section on behalf of any district,
94 less one percent for cost of collection which shall be
95 deposited in the state's general revenue fund after payment
96 of premiums for surety bonds as provided in section 32.087,
97 shall be deposited in a special trust fund, which is hereby
98 created, to be known as the "Regional Jail District Sales
99 Tax Trust Fund". The moneys in the regional jail district
100 sales tax trust fund shall not be deemed to be state funds
101 and shall not be commingled with any funds of the state.
102 The director of revenue shall keep accurate records of the
103 amount of money in the trust fund which was collected in

104 each district imposing a sales tax pursuant to this section,
105 and the records shall be open to the inspection of officers
106 of each member county and the public. Not later than the
107 tenth day of each month the director of revenue shall
108 distribute all moneys deposited in the trust fund during the
109 preceding month to the district which levied the tax. Such
110 funds shall be deposited with the treasurer of each such
111 district, and all expenditures of funds arising from the
112 regional jail district sales tax trust fund shall be paid
113 pursuant to an appropriation adopted by the commission and
114 shall be approved by the commission. Expenditures may be
115 made from the fund for any [function authorized in the order
116 adopted by the commission submitting the regional jail
117 district tax to the voters] **of the district's authorized**
118 **purposes.**

119 [6.] 7. The director of revenue may make refunds from
120 the amounts in the trust fund and credited to any district
121 for erroneous payments and overpayments made, and may redeem
122 dishonored checks and drafts deposited to the credit of such
123 districts. If any district abolishes the tax, the
124 commission shall notify the director of revenue of the
125 action at least ninety days prior to the effective date of
126 the repeal, and the director of revenue may order retention
127 in the trust fund, for a period of one year, of two percent
128 of the amount collected after receipt of such notice to
129 cover possible refunds or overpayment of the tax and to
130 redeem dishonored checks and drafts deposited to the credit
131 of such accounts. After one year has elapsed after the
132 effective date of abolition of the tax in such district, the
133 director of revenue shall remit the balance in the account
134 to the district and close the account of that district. The
135 director of revenue shall notify each district in each

136 instance of any amount refunded or any check redeemed from
137 receipts due the district.

138 [7.] 8. Except as provided in this section, all
139 provisions of sections 32.085 and 32.087 shall apply to the
140 tax imposed pursuant to this section.

141 [8. The provisions of this section shall expire
142 September 30, 2028.]

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

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

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

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

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

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

16 (6) It may buy, lease, or sell real **or personal**
17 property for the purpose of establishing **and maintaining** a
18 regional jail, and it may contract with public or private
19 entities [for the planning and acquisition of a jail] **to**
20 **acquire, construct, reconstruct, repair, alter, improve,**
21 **equip, and extend a regional jail;**

22 (7) It may contract with [the department of
23 corrections and with cities and other counties in this
24 state] **governmental entities including, but not limited to,**

25 **departments and instrumentalities thereof, or private**
26 **entities** for the housing of prisoners;

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

29 (9) It shall approve a location for the regional jail
30 **[which is generally central to] that is within** the district.

251.034. Payments made under sections 251.032 to
2 251.038 to the various regional planning commissions shall
3 be distributed on a matching basis of one-half state funds
4 for one-half of local funds. No local unit shall receive
5 any payment without providing the matching funds required.
6 The state funds so allocated shall not exceed the sum of
7 **[sixty-five] one hundred thirty** thousand dollars for the
8 **[East-West Gateway Coordinating Council] East-West Gateway**
9 **Council of Governments** and for the Mid-America Regional
10 Council. The remaining allocated state funds shall not
11 exceed the sum of **[twenty-five] fifty** thousand dollars for
12 each of the following regional planning commissions: South
13 Central Ozark, Ozark Foothills, Green Hills, **[Show-Me,]**
14 **Bootheel, [Missouri Valley, Ozark Gateway,]** Mark Twain,
15 **[ABCD,]** Southeast Missouri, Boonslick, Northwest Missouri,
16 Mid-Missouri, Kaysinger Basin, Lake of the Ozarks, Meramec,
17 Northeast Missouri, **Harry S Truman, MO-Kan, Pioneer Trails,**
18 and **[Lakes Country] Southwest Missouri. Beginning July 1,**
19 **2026, and each year after, the maximum grant amount for each**
20 **regional planning commission shall be adjusted with the**
21 **consumer price index.**

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

3 (1) "Common area", any area designated as a common
4 area in a development plan for an entertainment district
5 approved by the governing body of the county, city, town, or

6 village; any area of a public right-of-way that is adjacent
7 to or within the entertainment district; and any other area
8 identified in the development plan;

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

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

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

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

23 2. Notwithstanding any other provisions of this
24 chapter to the contrary, any person who possesses the
25 qualifications required by this chapter, and who meets the
26 requirements of and complies with the provisions of this
27 chapter, may apply for, and the supervisor of alcohol and
28 tobacco control may issue, an entertainment district special
29 license to sell intoxicating liquor by the drink for retail
30 for consumption dispensed from one or more portable bars
31 within the common areas of the entertainment district until
32 3:00 a.m. on Mondays through Saturdays and from 6:00 a.m. on
33 Sundays and until 1:30 a.m. on Mondays.

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

37 4. Notwithstanding any other provision of this chapter
38 to the contrary, on such days and at such times during the
39 hours a license is allowed under this chapter to sell
40 alcoholic beverages, persons may be allowed to leave
41 licensed establishments located in portions of the
42 entertainment district with an alcoholic beverage and enter
43 upon and consume the alcoholic beverage within other
44 licensed establishments and common areas located in portions
45 of the entertainment district. No person shall take any
46 alcoholic beverage or alcoholic beverages outside the
47 boundaries of the entertainment district. At times when a
48 person is allowed to consume alcoholic beverages dispensed
49 from portable bars and in common areas of all or any portion
50 of the entertainment district, the entertainment district
51 shall ensure that minors can be easily distinguished from
52 persons of legal age buying alcoholic beverages.

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

57 6. The holder of an entertainment district special
58 license is solely responsible for alcohol violations
59 occurring at its portable bar and in any common area.

2 [473.742. 1. Each public administrator in
3 counties of the second, third or fourth
4 classification and in the City of St. Louis
5 shall make a determination within thirty days
6 after taking office whether such public
7 administrator shall elect to receive a salary as
8 defined herein or receive fees as may be allowed
9 by law to executors, administrators and personal
10 representatives. The election by the public
11 administrator shall be made in writing to the
12 county clerk. Should the public administrator
elect to receive a salary, the public

13 administrator's office may not then elect to
 14 change at any future time to receive fees in
 15 lieu of salary. Every public administrator who
 16 begins his or her first term on or after January
 17 1, 2023, shall be deemed to have elected to
 18 receive a salary as provided in this section.

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

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

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

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

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

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

	Assessed Valuation	Salary
38	\$ 8,000,000 to 40,999,999	\$29,000
39	\$ 41,000,000 to 53,999,999	\$30,000
40	\$ 54,000,000 to 65,999,999	\$32,000
41	\$ 66,000,000 to 85,999,999	\$34,000
42	\$ 86,000,000 to 99,999,999	\$36,000
43	\$ 100,000,000 to 130,999,999	\$38,000
44	\$ 131,000,000 to 159,999,999	\$40,000
45	\$ 160,000,000 to 189,999,999	\$41,000

47	\$ 190,000,000 to 249,999,999	\$41,500
48	\$ 250,000,000 to 299,999,999	\$43,000
49	\$ 300,000,000 to 449,999,999	\$45,000
50	\$ 450,000,000 to 599,999,999	\$47,000
51	\$ 600,000,000 to 749,999,999	\$49,000
52	\$ 750,000,000 to 899,999,999	\$51,000
53	\$ 900,000,000 to 1,049,999,99	\$53,000
54	9	
55	\$ 1,050,000,00 to 1,199,999,99	\$55,000
56	0 9	
57	\$ 1,200,000,00 to 1,349,999,99	\$57,000
58	0 9	
59	\$ 1,350,000,00 and over	\$59,000
60	0	

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

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

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

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

100 5. The initial compensation of the public
101 administrator who elects to be put on salary
102 shall be determined by the average number of
103 letters for the two years preceding the term
104 when the salary is elected. Salary increases or
105 decreases according to the minimum schedule set
106 forth in this section shall be adjusted only
107 after the number of open letters places the
108 workload in a different subdivision for two
109 consecutive years. Minimum salary increases or
110 decreases shall only take effect upon a new term
111 of office of the public administrator. The
112 number of letters each year shall be determined
113 in accordance with the reporting requirements
114 set forth in law.

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

119 7. Any public administrator in a county of
120 the first classification without a charter form
121 of government with a population of less than one
122 hundred thousand inhabitants who elects to
123 receive fees in lieu of a salary pursuant to
124 this section may elect to join the Missouri
125 local government employees' retirement system
126 created pursuant to sections 70.600 to 70.755.

127 8. (1) A letter of guardianship and a
128 letter of conservatorship shall be counted as
129 separate letters.

130 (2) For purposes of this subsection:

131 (a) "Letter of conservatorship" means the
132 appointment of a conservatorship of an estate by
133 the court to a protectee adjudged to be disabled;

134 (b) "Letter of guardianship" means the
135 appointment of a guardianship by the court to a
136 ward adjudged to be incapacitated.]

473.742. 1. Each public administrator in counties of
2 the second, third or fourth classification and in the city
3 of St. Louis shall make a determination within thirty days
4 after taking office whether such public administrator shall
5 elect to receive a salary as defined herein or receive fees
6 as may be allowed by law to executors, administrators and
7 personal representatives. The election by the public
8 administrator shall be made in writing to the county clerk.
9 Should the public administrator elect to receive a salary,
10 the public administrator's office may not then elect to
11 change at any future time to receive fees in lieu of
12 salary. **Every public administrator who begins his or her**
13 **first term on or after January 1, 2024, shall be deemed to**
14 **have elected to receive a salary as provided in this section.**

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

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

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

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

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

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

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500
\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000
\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000

50	\$ 1,200,000,000 to 1,349,999,999	\$57,000
51		
52	\$ 1,350,000,000 and over	\$59,000
53		

54 ;

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

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

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

77 **4. Notwithstanding subsection 2 or 5 of this section,**
 78 **upon majority approval by the salary commission, a public**
 79 **administrator may be paid according to the assessed**
 80 **valuation schedule set forth in subdivision (5) of**

81 subsection 2 of this section. If the salary commission
82 elects to pay a public administrator according to the
83 assessed valuation schedule, the salary commission shall not
84 elect to change at any future time to pay the public
85 administrator's office according to the average number of
86 open letters in lieu of paying them according to the
87 assessed valuation schedule.

88 5. The initial compensation of the public
89 administrator who elects to be put on salary shall be
90 determined by the average number of letters for the two
91 years preceding the term when the salary is elected. Salary
92 increases or decreases according to the minimum schedule set
93 forth in [subsection 1 of] this section shall be adjusted
94 only after the number of open letters places the workload in
95 a different subdivision for two consecutive years. Minimum
96 salary increases or decreases shall only take effect upon a
97 new term of office of the public administrator. The number
98 of letters each year shall be determined in accordance with
99 the reporting requirements set forth in law.

100 [4.] 6. All fees collected by a public administrator
101 who elects to be salaried shall be deposited in the county
102 treasury or with the treasurer for the city of St. Louis.

103 [5.] 7. Any public administrator in a county of the
104 first classification without a charter form of government
105 with a population of less than one hundred thousand
106 inhabitants who elects to receive fees in lieu of a salary
107 pursuant to this section may elect to join the Missouri
108 local government employees' retirement system created
109 pursuant to sections 70.600 to 70.755.

110 8. (1) A letter of guardianship and a letter of
111 conservatorship shall be counted as separate letters.

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

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

117 (b) "Letter of guardianship", the appointment of a
118 guardianship by the court to a ward adjudged to be
119 incapacitated.

2 [50.800. 1. On or before the first Monday
3 in March of each year, the county commission of
4 each county of the second, third, or fourth
5 class shall prepare and publish in some
6 newspaper as provided for in section 493.050, if
7 there is one, and if not by notices posted in at
8 least ten places in the county, a detailed
9 financial statement of the county for the year
10 ending December thirty-first, preceding.

11 2. The statement shall show the bonded
12 debt of the county, if any, kind of bonds, date
13 of maturity, interest rate, rate of taxation
14 levied for interest and sinking fund and
15 authority for the levy, the total amount of
16 interest and sinking fund that has been
17 collected and interest and sinking fund on hand
18 in cash.

19 3. The statement shall also show
20 separately the total amount of the county and
21 township school funds on hand and loaned out,
22 the amount of penalties, fines, levies,
23 utilities, forfeitures, and any other taxes
24 collected and disbursed or expended during the
25 year and turned into the permanent school fund,
26 the name of each person who has a loan from the
27 permanent school fund, whether county or
28 township, the amount of the loan, date loan was
29 made and date of maturity, description of the
30 security for the loan, amount, if any, of
31 delinquent interest on each loan.

32 4. The statement shall show the total
33 valuation of the county for purposes of
taxation, the highest rate of taxation the

34 constitution permits the county commission to
35 levy for purposes of county revenue, the rate
36 levied by the county commission for the year
37 covered by the statement, division of the rate
38 levied among the several funds and total amount
39 of delinquent taxes for all years as of December
40 thirty-first.

41 5. The statement shall show receipts or
42 revenues into each and every fund separately.
43 Each fund shall show the beginning balance of
44 each fund; each source of revenue; the total
45 amount received from each source of revenue; the
46 total amount available in each fund; the total
47 amount of disbursements or expenditures from
48 each fund and the ending balance of each fund as
49 of December thirty-first. The total receipts or
50 revenues for the year into all funds shall be
51 shown in the recapitulation. In counties with
52 the township form of government, each township
53 shall be considered a fund pursuant to this
54 subsection.

55 6. Total disbursements or expenditures
56 shall be shown for warrants issued in each
57 category contained in the forms developed or
58 approved by the state auditor pursuant to
59 section 50.745. Total amount of warrants,
60 person or vendor to whom issued and purpose for
61 which issued shall be shown except as herein
62 provided. Under a separate heading in each fund
63 the statements shall show what warrants are
64 outstanding and unpaid for the lack of funds on
65 that date with appropriate balance or overdraft
66 in each fund as the case may be.

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

70 Names of judges and clerks of
71 elections at \$ _____ per day
72 (listing the names run in and not
73 listing each name by lines, and
74 at the end of the list of names
75 giving the total of the amount of
76 all the warrants issued for such
77 election services).

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

80 Names of jurors at \$ _____ per
81 day (listing the names run in and
82 not listing each name by lines,
83 and at the end of the list of
84 names giving the total of the
85 amount of all the warrants issued
86 for such election service).

87 9. Warrants to Internal Revenue Service
88 for Social Security and withholding taxes shall
89 be brought into one call.

90 10. Warrants to the director of revenue of
91 Missouri for withholding taxes shall be brought
92 into one call.

93 11. Warrants to the division of employment
94 security shall be brought into one call.

95 12. Warrants to Missouri local government
96 employees' retirement system or other retirement
97 funds for each office shall be brought into one
98 call.

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

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

106 (Name of Telephone Company for
107 _____ office and total amount of
108 warrants issued).

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

112 (Postmaster for _____ office and
113 total amount of warrants issued).

114 16. Disbursements or expenditures by road
115 districts shall show the warrants, if warrants
116 have been issued in the same manner as provided
117 for in subsection 5 of this section. If money
118 has been disbursed or expended by overseers the
119 financial statement shall show the total paid by
120 the overseer to each person for the year, and
121 the purpose of each payment. Receipts or

122 revenues into the county distributive school
123 fund shall be listed in detail, disbursements or
124 expenditures shall be listed and the amount of
125 each disbursement or expenditure. If any taxes
126 have been levied by virtue of Section 12(a) of
127 Article X of the Constitution of Missouri the
128 financial statement shall contain the following:

129 By virtue and authority of the
130 discretionary power conferred
131 upon the county commissions of
132 the several counties of this
133 state to levy a tax of not to
134 exceed 35 cents on the \$100
135 assessed valuation the county
136 commission of _____ County did
137 for the year covered by this
138 report levy a tax rate of _____
139 cents on the \$100 assessed
140 valuation which said tax amounted
141 to \$_____ and was disbursed or
142 expended as follows:

143 The statement shall show how the money was
144 disbursed or expended and if any part of the sum
145 has not been accounted for in detail under some
146 previous appropriate heading the portion not
147 previously accounted for shall be shown in
148 detail.

149 17. At the end of the statement the person
150 designated by the county commission to prepare
151 the financial statement herein required shall
152 append the following certificate:

153 I, _____, the duly authorized agent
154 appointed by the county commission of
155 _____ County, state of Missouri, to
156 prepare for publication the financial
157 statement as required by section 50.800,
158 RSMo, hereby certify that I have diligently
159 checked the records of the county and that
160 the above and foregoing is a complete and
161 correct statement of every item of
162 information required in section 50.800,
163 RSMo, for the year ending December 31,
164 _____, and especially have I checked every
165 receipt from every source whatsoever and
166
167
168
169
170

171 every disbursement or expenditure of every
172 kind and to whom and for what each such
173 disbursement or expenditure was made and
174 that each receipt or revenue and
175 disbursement or expenditure is accurately
176 shown. (If for any reason complete and
177 accurate information is not given the
178 following shall be added to the
179 certificate.) Exceptions: The above report
180 is incomplete because proper information
181 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.

182 _____ Date _____

183 Officer designated by county commission to]
184 prepare financial statement required by
185 section 50.800, RSMo.

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

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

193 18. Any person falsely certifying to any
194 fact covered by the certificate is liable on his
195 bond and upon conviction of falsely certifying
196 to any fact covered by the certificate is guilty
197 of a misdemeanor and punishable by a fine of not
198 less than two hundred dollars or more than one
199 thousand dollars or by imprisonment in the
200 county jail for not less than thirty days nor
201 more than six months or by both fine and
202 imprisonment. Any person charged with the
203 responsibility of preparing the financial report
204 who willfully or knowingly makes a false report
205 of any record, is, in addition to the penalty
206 otherwise provided for in this law, deemed
207 guilty of a felony and upon conviction shall be

208 sentenced to the penitentiary for not less than
209 two years nor more than five years.]

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

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

35 3. The state auditor shall notify the
36 county treasurer immediately of the receipt of
37 the proof of publication of the statement.
38 After the first of April of each year the county
39 treasurer shall not pay or enter for protest any
40 warrant for the pay of any commissioner of any
41 county commission until notice is received from

42 the state auditor that the required proof of
43 publication has been filed. Any county
44 treasurer paying or entering for protest any
45 warrant for any commissioner of the county
46 commission prior to the receipt of such notice
47 from the state auditor shall be liable on his
48 official bond therefor.

49 4. The state auditor shall prepare sample
50 forms for financial statements and shall mail
51 the same to the county clerks of the several
52 counties in this state. If the county
53 commission employs any person other than a
54 bonded county officer to prepare the financial
55 statement the county commission shall require
56 such person to give bond with good and
57 sufficient sureties in the penal sum of one
58 thousand dollars for the faithful performance of
59 his duty. If any county officer or other person
60 employed to prepare the financial statement
61 herein provided for shall fail, neglect, or
62 refuse to, in any manner, comply with the
63 provisions of this law he shall, in addition to
64 other penalties herein provided, be liable on
65 his official bond for dereliction of duty.]

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