

HOUSE AMENDMENT NO. ____
TO
HOUSE AMENDMENT NO. ____

Offered By

AMEND House Amendment No. ____ to House Committee Substitute for House Bill No. 119,
Page 1, Line 1, by inserting after the number "119," the following:

"Page 1, Section A, Line 2, by inserting after all of said section and line the following:

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

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

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

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

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

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

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

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

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

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

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

Action Taken _____ Date _____

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

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

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

Date _____

Commissioners, County Commission

County Clerk

12 5. Any person falsely certifying to any fact covered by the certificate is
 13 liable on his or her bond and is guilty of a misdemeanor and, on conviction
 14 thereof, shall be punished by a fine of not less than two hundred dollars or more
 15 than one thousand dollars, or by confinement in the county jail for a period of not
 16 less than thirty days nor more than six months, or by both such fine and
 17 confinement. Any person charged with preparing the financial report who
 18 willfully or knowingly makes a false report of any record is, in addition to the
 19 penalties otherwise provided for in this section, guilty of a felony, and upon
 20 conviction thereof shall be sentenced to imprisonment by the department of
 21 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 responsible for the preparation of the financial statement, prepare and publish in some newspaper of general circulation published in the county, as provided under section 493.050, a financial statement of the county for the year ending the preceding December thirty-first.

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

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

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

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

We, _____, _____, and _____, duly elected commissioners of the county commission of _____ County, Missouri, and I, _____, county clerk of that county, certify that the above and foregoing is a complete and correct statement of every item of information required in section 50.815 for the year ending December 31, [49] 20_____, and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is

accurately included in the above and foregoing totals. (If for any reason complete and accurate information is not given the following shall be added to the certificate.)
 Exceptions: the above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers _____.

Date _____

Commissioners, County Commission

County Clerk

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

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

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

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

27 ~~3. The state auditor shall notify the county treasurer immediately of the~~
 28 ~~receipt of the proof of publication of the statement. After the first day of July of~~

each year the county treasurer shall not pay or enter for protest any warrant for the pay of any of the county commission until notice is received from the state auditor that the required proof of publication has been filed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 4. The state auditor shall immediately on receipt of each financial report acknowledge the
16 receipt of the report.

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

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

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

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

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

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

36 (1) The name of the political subdivision;

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

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

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

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

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

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

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

14. If a political subdivision has an outstanding balance for fines or penalties at the time it files its first annual financial statement after August 28, 2025, the director of revenue shall make a one-time downward adjustment to such outstanding balance in an amount that reduces the outstanding balance by no less than ninety percent.

15. The director of revenue shall have the authority to make a one-time downward adjustment to any outstanding penalty imposed under this section on a political subdivision if the director determines the fine is uncollectable. The director of revenue may prescribe rules and regulations necessary to carry out the provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective

date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void."; and

Further amend said bill,"; and

Further amend said amendment, Page 5, Line 11, by deleting said line and inserting in lieu thereof the following:

"use or sale to others that has been bonded and permitted under chapter 444.

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

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

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

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

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

~~6. Total disbursements or expenditures shall be shown for warrants issued in each category contained in the forms developed or approved by the state auditor pursuant to section 50.745. Total amount of warrants, person or vendor to whom~~

issued and purpose for which issued shall be shown except as herein provided.
Under a separate heading in each fund the statements shall show what warrants are outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The statement shall show how the money was disbursed or expended and if any

part of the sum has not been accounted for in detail under some previous appropriate heading the portion not previously accounted for shall be shown in detail.

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

I, _____, the duly authorized agent appointed by the county commission of _____ County, state of Missouri, to prepare for publication the financial statement as required by section 50.800, RSMo, hereby certify that I have diligently checked the records of the county and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, _____, and especially have I checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

Date _____

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

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

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

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

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the

1 standard column width measure that will take the least space. The publisher shall
 2 file two proofs of publication with the county commission and the commission
 3 shall forward one proof to the state auditor and shall file the other in the office of
 4 the commission. The county commission shall not pay the publisher until proof of
 5 publication is filed with the commission and shall not pay the person designated to
 6 prepare the statement for the preparation of the copy for the statement until the
 7 state auditor notifies the commission that proof of publication has been received
 8 and that it complies with the requirements of this section.

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

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

26 4. The state auditor shall prepare sample forms for financial statements and shall mail the
 27 same to the county clerks of the several counties in this state. If the county commission employs
 28 any person other than a bonded county officer to prepare the financial statement the county
 29 commission shall require such person to give bond with good and sufficient sureties in the penal
 30 sum of one thousand dollars for the faithful performance of his duty. If any county officer or other
 31 person employed to prepare the financial statement herein provided for shall fail, neglect, or refuse
 32 to, in any manner, comply with the provisions of this law he shall, in addition to other penalties
 33 herein provided, be liable on his official bond for dereliction of duty.]; and"; and
 34

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

37
 38 THIS AMENDMENT AMENDS 0998H02.02H.