

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 2**  
**103RD GENERAL ASSEMBLY**

0455H.05C

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To repeal sections 50.800, 50.810, 67.010, 67.020, 67.1754, 71.948, 137.016, 137.115, and 139.053, RSMo, and 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 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, and to enact in lieu thereof twelve new sections relating to political subdivisions, with penalty provisions and an effective date for a certain section.

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

Section A. Sections 50.800, 50.810, 67.010, 67.020, 67.1754, 71.948, 137.016, 137.115, and 139.053, RSMo, and 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 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, are repealed and twelve new sections enacted in lieu thereof, to be known as sections 50.815, 50.820, 67.010, 67.020, 67.1754, 71.948, 105.145, 137.016, 137.115, 138.425, 139.035, and 139.053, to read as follows:

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

~~[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 by subsection 1 of this section in the office of the county clerk. 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, 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

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 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;

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

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

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

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

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

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

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

51 \_\_\_\_\_ which are in the keeping of the following officer or officers \_\_\_\_  
52 \_\_\_\_\_.

53 Date \_\_\_\_\_

54 \_\_\_\_\_

55 \_\_\_\_\_

56 \_\_\_\_\_

57 Commissioners, County Commission

58 \_\_\_\_\_

59 County Clerk

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

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

2 ~~[50.820. 1. The statement required by section 50.815 shall be set in~~  
3 ~~the standard column width measure which will take the least space and the~~  
4 ~~publisher shall file two proofs of publication with the county commission and~~  
5 ~~the commission shall forward one proof to the state auditor and shall file the~~  
6 ~~other in the office of the commission. As required under section 493.025, a~~  
7 ~~newspaper publishing the statement shall charge and receive no more than its~~  
8 ~~regular local classified advertising rate, which shall be the rate on the~~  
9 ~~newspaper's rate schedule that was offered to the public thirty days before the~~  
10 ~~publication of the statement. The county commission shall pay the publisher~~  
11 ~~upon the filing of proof of publication with the commission. After~~  
12 ~~verification, the state auditor shall notify the commission that proof of~~  
13 ~~publication has been received and that it complies with the requirements of~~  
14 ~~this section.~~

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

18 ~~3. The state auditor shall notify the county treasurer immediately of~~  
19 ~~the 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~~

20 ~~warrant for the pay of any of the county commission until notice is received~~  
21 ~~from the state auditor that the required proof of publication has been filed.~~

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

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

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

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

22 4. The state auditor shall prepare sample forms for financial statements required by  
23 section 50.815 and shall ~~mail~~ **provide** the same to the county clerk of each county of the  
24 first ~~[class not having a charter form of government]~~, **second, third, or fourth classification**  
25 in this state, but failure of the auditor to supply such forms shall not in any way excuse any  
26 person from the performance of any duty imposed by this section or by section 50.815. If any  
27 county officer fails, neglects, or refuses to comply with the provisions of this section or

28 section 50.815 ~~[he]~~, **the county officer** shall, in addition to other penalties provided by law,  
29 be liable on his **or her** official bond for dereliction of duty.

67.010. 1. Each political subdivision of this state, as defined in section 70.120,  
2 except those required to prepare an annual budget by chapter 50 ~~[and section 165.191]~~, shall  
3 prepare an annual budget. The annual budget shall present a complete financial plan for the  
4 ensuing budget year, and shall include at least the following information:

5 (1) A budget message describing the important features of the budget and major  
6 changes from the preceding year;

7 (2) Estimated revenues to be received from all sources for the budget year, with a  
8 comparative statement of actual or estimated revenues for the two years next preceding,  
9 itemized by year, fund, and source;

10 (3) Proposed expenditures for each department, office, commission, and other  
11 classification for the budget year, together with a comparative statement of actual or  
12 estimated expenditures for the two years next preceding, itemized by year, fund, activity, and  
13 object;

14 (4) The amount required for the payment of interest, amortization, and redemption  
15 charges on the debt of the political subdivision;

16 (5) A general budget summary.

17 2. In no event shall the total proposed expenditures from any fund exceed the  
18 estimated revenues to be received plus any unencumbered balance or less any deficit  
19 estimated for the beginning of the budget year; provided, that nothing herein shall be  
20 construed as requiring any political subdivision to use any cash balance as current revenue or  
21 to change from a cash basis of financing its expenditures.

67.020. 1. The budget shall be prepared under the direction of a budget officer.  
2 Except as otherwise provided by law, charter, or ordinance, the budget officer shall be  
3 designated by the governing body of the political subdivision. All officers and employees  
4 shall cooperate with and provide to the budget officer such information and such records as  
5 ~~[he]~~ **the budget officer** shall require in developing the budget. The budget officer shall  
6 review all the expenditure requests and revenue estimates, after which ~~[he]~~ **the budget officer**  
7 shall prepare the proposed budget as defined herein.

8 2. After the budget officer has prepared the proposed budget, ~~[he]~~ **the budget officer**  
9 shall submit it, along with such supporting schedules, exhibits, and other explanatory material  
10 as may be necessary for the proper understanding of the financial needs and position of the  
11 political subdivision, to the governing body. ~~[He]~~ **The budget officer** shall submit at the  
12 same time complete drafts of such orders, motions, resolutions, or ordinances as may be  
13 required to authorize the proposed expenditures and produce the revenues necessary to  
14 balance the proposed budget. **The proposed budget and all supporting schedules, exhibits,**

15 **and other explanatory material, along with the complete drafts of such orders, motions,**  
16 **resolutions, or ordinances as may be required to authorize the proposed expenditures,**  
17 **shall be submitted to each member of the governing body no later than seven days in**  
18 **advance of any vote on the budget. Notwithstanding any other provision of law to the**  
19 **contrary, no member of the governing body shall be required to request the budget**  
20 **documents under chapter 610.**

67.1754. 1. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected  
2 and allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be deposited in  
4 the metropolitan park and recreational fund to be administered by the board of directors of the  
5 district to pay costs associated with the establishment, administration, operation and  
6 maintenance of public recreational facilities, parks, and public recreational grounds  
7 associated with the district. Costs for office administration beginning in the second fiscal  
8 year of district operations may be up to but shall not exceed fifteen percent of the amount  
9 deposited pursuant to this subdivision;

10 (2) Fifty percent of the sales taxes collected from each county shall be returned to the  
11 source county for park purposes, **which may include storm water management projects in**  
12 **such county that are confined to acquiring land for the sole purpose of building a park**  
13 **or greenway or for the deployment and augmentation of natural infrastructure or**  
14 **features that would otherwise add to or not take away from the benefits of the park to**  
15 **the community**, except that forty percent of such fifty percent amount shall be reserved for  
16 distribution to municipalities within the county in the form of grant revenue-sharing funds.  
17 Each county in the district shall establish its own process for awarding the grant proceeds to  
18 its municipalities for park purposes provided the purposes of such grants are consistent with  
19 the purpose of the district. In the case of a county of the first classification with a charter  
20 form of government having a population of at least nine hundred thousand inhabitants, such  
21 grant proceeds shall be awarded to municipalities by a municipal grant commission as  
22 described in section 67.1757; in such county, notwithstanding other provisions to the contrary,  
23 the grant proceeds may be used to fund any recreation program or park improvement serving  
24 municipal residents and for such other purposes as set forth in section 67.1757.

25 2. The sales tax authorized under subsection 2 of section 67.1712 shall be collected  
26 and allocated as follows:

27 (1) Sixty percent of the sales taxes collected from all counties shall be deposited in a  
28 separate metropolitan park and recreational fund to be administered by the board of directors  
29 of the metropolitan district to pay costs associated with the administration, operation, and  
30 maintenance of public recreational facilities, parks, and public recreational grounds  
31 associated with the metropolitan district. Of this amount:



32 (a) For a period ending twenty years after the issuance of any bonds issued for the  
33 purpose of improving and maintaining the Gateway Arch grounds, but no later than twenty-  
34 three years after the effective date of the incremental sales tax as approved by voter initiative  
35 under subsection 2 of section 67.1715:

36 a. Fifty percent shall be apportioned to accessibility, safety, improvement, and  
37 maintenance of the Gateway Arch grounds; and

38 b. Fifty percent shall be apportioned to accessibility, safety, improvement, and  
39 maintenance of park projects other than the Gateway Arch grounds;

40 (b) After the period described in paragraph (a) of this subdivision:

41 a. Twenty percent shall be apportioned to accessibility, safety, improvement, and  
42 maintenance of the Gateway Arch grounds; and

43 b. Eighty percent shall be apportioned to accessibility, safety, improvement, and  
44 maintenance of park projects other than the Gateway Arch grounds;

45 (c) Costs for office administration beginning in the second fiscal year of collection  
46 and allocation may be up to but shall not exceed fifteen percent of the amount deposited under  
47 this subdivision;

48 (2) Forty percent of the sales taxes collected from each county shall be returned to the  
49 source county for park purposes, except that forty percent of the amount allocated to each  
50 source county shall be reserved for distribution to municipalities within the county in the form  
51 of grant-sharing funds. Each county in the metropolitan district shall establish its own  
52 process for awarding the grant proceeds to its municipalities for park purposes, provided the  
53 purposes of such grants are consistent with the purpose of the metropolitan district. In the  
54 case of any county with a charter form of government and with more than nine hundred fifty  
55 thousand inhabitants, such grant proceeds shall be awarded to municipalities by a municipal  
56 grant commission as described in section 67.1757, and in such county, notwithstanding any  
57 other provision of law to the contrary, such grant proceeds may be used to fund any recreation  
58 program or park improvement serving municipal residents and for such other purposes as set  
59 forth in section 67.1757.

60 3. At a general election occurring not less than six months before the expiration of  
61 twenty years after issuance of any bonds issued for the purpose of improving and maintaining  
62 the Gateway Arch grounds, but no later than twenty-three years after the effective date of the  
63 incremental sales tax as approved by voter initiative under subsection 2 of section 67.1715,  
64 the governing body of any county within the metropolitan district whose voters approved  
65 such incremental tax shall submit to its voters a proposal to reauthorize such tax after the  
66 expiration of such period. The form of the question shall be determined by the metropolitan  
67 district. Such reauthorization shall become effective only after a majority of the voters of  
68 each such county who vote on such reauthorization approve the reauthorization.

71.948. 1. If a municipality's general ordinances are not available online for inspection without cost by the public, at least three copies of the published book shall be kept on file in the office of the municipal clerk and kept available for inspection by the public at all reasonable business hours.

2. If a municipality's general ordinances are available online for inspection without cost by the public, at least one copy of the published book shall be kept on file in the office of the municipal clerk and kept available for inspection by the public at all reasonable business hours.

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

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

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

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

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

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

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

~~6. The state auditor shall prepare sample forms for financial reports and shall mail the same to the political subdivisions of the state. 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.~~

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

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

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

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

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

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

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

56  
57     ~~In the event a copy of the annual financial statement is received within such~~  
58     ~~thirty-day period, no fine shall accrue or be imposed. The state auditor shall~~  
59     ~~report receipt of the financial statement to the department of revenue within~~  
60     ~~ten business days. Failure of the political subdivision to submit the required~~  
61     ~~annual financial statement within such thirty-day period shall cause the fine to~~  
62     ~~be collected as provided under subsection 11 of this section.~~

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

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

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

81           14. ~~If a political subdivision has an outstanding balance for fines or~~  
82     ~~penalties at the time it files its first annual financial statement after January 1,~~  
83     ~~2023, the director of revenue shall make a one-time downward adjustment to~~

84 such outstanding balance in an amount that reduces the outstanding balance by  
85 no less than ninety percent.

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

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

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

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

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

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

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

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

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

29           7. All reports or financial statements hereinabove mentioned shall be considered to be  
30 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 annual financial  
34 statement to the state auditor shall be subject to a fine of five hundred dollars per day.

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

40           (1) The name of the political subdivision;

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

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

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

50  
51 In the event a copy of the annual financial statement is received within such thirty-day period,  
52 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial  
53 statement to the department of revenue within ten business days. Failure of the political  
54 subdivision to submit the required annual financial statement within such thirty-day period  
55 shall cause the fine to be collected as provided under subsection 11 of this section.

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

62        12. Any ~~[transportation development district organized under sections 238.200 to~~  
63 ~~238.275 having]~~ **political subdivision that has** gross revenues of less than five thousand  
64 **dollars or that has not levied or collected sales or use taxes** in the fiscal year for which the  
65 annual financial statement was not timely filed shall not be subject to the fine authorized in  
66 this section.

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

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

77        15. **The director of revenue shall have the authority to make a one-time**  
78 **downward adjustment to any outstanding penalty imposed under this section on a**  
79 **political subdivision if the director determines the fine is uncollectable. The director of**  
80 **revenue may prescribe rules and regulations necessary to carry out the provisions of this**  
81 **subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
82 **is created under the authority delegated in this section shall become effective only if it**  
83 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
84 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
85 **vested with the general assembly pursuant to chapter 536 to review, to delay the**  
86 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**  
87 **then the grant of rulemaking authority and any rule proposed or adopted after August**  
88 **28, 2025, shall be invalid and void.**

137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the  
2 following terms mean:

3        (1) "Residential property", all real property improved by a structure which is used or  
4 intended to be used for residential living by human occupants, vacant land in connection with  
5 an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in  
6 which the owner resides and uses as a primary residence with six or fewer rooms for rent, and  
7 time-share units as defined in section 407.600, except to the extent such units are actually  
8 rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but  
9 residential property shall not include other similar facilities used primarily for transient  
10 housing. **A single family home leased for a term of less than thirty consecutive days, in**

11 **whole or in part, subject to sales tax under subdivision (6) of subsection 1 of section**  
12 **144.020 shall be classified only as residential property.** For the purposes of this section,  
13 "transient housing" means all rooms available for rent or lease for which the receipts from the  
14 rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of  
15 subsection 1 of section 144.020; **the leasing of a single family home, in whole or in part,**  
16 **for a term of less than thirty consecutive days does not, in itself, constitute "transient**  
17 **housing";**

18 (2) "Agricultural and horticultural property", all real property used for agricultural  
19 purposes and devoted primarily to the raising and harvesting of crops; to the feeding,  
20 breeding and management of livestock which shall include breeding, showing, and boarding  
21 of horses; to dairying, or to any other combination thereof; and buildings and structures  
22 customarily associated with farming, agricultural, and horticultural uses. Agricultural and  
23 horticultural property shall also include land devoted to and qualifying for payments or other  
24 compensation under a soil conservation or agricultural assistance program under an  
25 agreement with an agency of the federal government. Agricultural and horticultural property  
26 shall further include any reliever airport. Real property classified as forest croplands shall not  
27 be agricultural or horticultural property so long as it is classified as forest croplands and shall  
28 be taxed in accordance with the laws enacted to implement Section 7 of Article X of the  
29 Missouri Constitution. Agricultural and horticultural property shall also include any sawmill  
30 or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification  
31 (SIC) Manual under Industry Group 242 with the SIC number 2421. Agricultural and  
32 horticultural property shall also include urban and community gardens. For the purposes of  
33 this section, "urban and community gardens" shall include real property cultivated by  
34 residents of a neighborhood or community for the purposes of providing agricultural  
35 products, as defined in section 262.900, for the use of residents of the neighborhood or  
36 community, and shall not include a garden intended for individual or personal use;

37 (3) "Utility, industrial, commercial, railroad and other real property", all real property  
38 used directly or indirectly for any commercial, mining, industrial, manufacturing, trade,  
39 professional, business, or similar purpose, including all property centrally assessed by the  
40 state tax commission but shall not include floating docks, portions of which are separately  
41 owned and the remainder of which is designated for common ownership and in which no one  
42 person or business entity owns more than five individual units. All other real property not  
43 included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the  
44 Missouri Constitution, as such property is defined in this section, shall be deemed to be  
45 included in the term "utility, industrial, commercial, railroad and other real property".

46 2. Pursuant to Article X of the state Constitution, any taxing district may adjust its  
47 operating levy to recoup any loss of property tax revenue, except revenues from the surtax

48 imposed pursuant to Article X, Subsection 2 of Section 6 of the Constitution, as the result of  
49 changing the classification of structures intended to be used for residential living by human  
50 occupants which contain five or more dwelling units if such adjustment of the levy does not  
51 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this  
52 section, loss in revenue shall include the difference between the revenue that would have been  
53 collected on such property under its classification prior to enactment of this section and the  
54 amount to be collected under its classification under this section. The county assessor of each  
55 county or city not within a county shall provide information to each taxing district within its  
56 boundaries regarding the difference in assessed valuation of such property as the result of  
57 such change in classification.

58         3. All reclassification of property as the result of changing the classification of  
59 structures intended to be used for residential living by human occupants which contain five or  
60 more dwelling units shall apply to assessments made after December 31, 1994.

61         4. Where real property is used or held for use for more than one purpose and such  
62 uses result in different classifications, the county assessor shall allocate to each classification  
63 the percentage of the true value in money of the property devoted to each use; except that,  
64 where agricultural and horticultural property, as defined in this section, also contains a  
65 dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to  
66 five acres immediately surrounding such farm dwelling shall be residential property, as  
67 defined in this section, provided that the portion of property used or held for use as an urban  
68 and community garden shall not be residential property. This subsection shall not apply to  
69 any reliever airport.

70         5. All real property which is vacant, unused, or held for future use; which is used for a  
71 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service  
72 organization, or similar entity; or for which a determination as to its classification cannot be  
73 made under the definitions set out in subsection 1 of this section, shall be classified according  
74 to its immediate most suitable economic use, which use shall be determined after  
75 consideration of:

76             (1) Immediate prior use, if any, of such property;

77             (2) Location of such property;

78             (3) Zoning classification of such property; except that, such zoning classification  
79 shall not be considered conclusive if, upon consideration of all factors, it is determined that  
80 such zoning classification does not reflect the immediate most suitable economic use of the  
81 property;

82             (4) Other legal restrictions on the use of such property;

83             (5) Availability of water, electricity, gas, sewers, street lighting, and other public  
84 services for such property;



- 85           (6) Size of such property;  
86           (7) Access of such property to public thoroughfares; and  
87           (8) Any other factors relevant to a determination of the immediate most suitable  
88 economic use of such property.

89           6. All lands classified as forest croplands shall not, for taxation purposes, be  
90 classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are  
91 prescribed in Section 4(b) of Article X of the Missouri Constitution and defined in this  
92 section, but shall be taxed in accordance with the laws enacted to implement Section 7 of  
93 Article X of the Missouri Constitution.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the  
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually  
3 make a list of all real and tangible personal property taxable in the assessor's city, county,  
4 town or district. Except as otherwise provided in subsection 3 of this section and section  
5 137.078, the assessor shall annually assess all personal property at thirty-three and one-third  
6 percent of its true value in money as of January first of each calendar year. The assessor shall  
7 annually assess all real property, including any new construction and improvements to real  
8 property, and possessory interests in real property at the percent of its true value in money set  
9 in subsection 5 of this section. The true value in money of any possessory interest in real  
10 property in subclass (3), where such real property is on or lies within the ultimate airport  
11 boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a  
12 commercial airport having a FAR Part 139 certification and owned by a political subdivision,  
13 shall be the otherwise applicable true value in money of any such possessory interest in real  
14 property, less the total dollar amount of costs paid by a party, other than the political  
15 subdivision, towards any new construction or improvements on such real property completed  
16 after January 1, 2008, and which are included in the above-mentioned possessory interest,  
17 regardless of the year in which such costs were incurred or whether such costs were  
18 considered in any prior year. The assessor shall annually assess all real property in the  
19 following manner: new assessed values shall be determined as of January first of each odd-  
20 numbered year and shall be entered in the assessor's books; those same assessed values shall  
21 apply in the following even-numbered year, except for new construction and property  
22 improvements which shall be valued as though they had been completed as of January first of  
23 the preceding odd-numbered year. The assessor may call at the office, place of doing  
24 business, or residence of each person required by this chapter to list property, and require the  
25 person to make a correct statement of all taxable tangible personal property owned by the  
26 person or under his or her care, charge or management, taxable in the county. On or before  
27 January first of each even-numbered year, the assessor shall prepare and submit a two-year  
28 assessment maintenance plan to the county governing body and the state tax commission for

29 their respective approval or modification. The county governing body shall approve and  
30 forward such plan or its alternative to the plan to the state tax commission by February first.  
31 If the county governing body fails to forward the plan or its alternative to the plan to the state  
32 tax commission by February first, the assessor's plan shall be considered approved by the  
33 county governing body. If the state tax commission fails to approve a plan and if the state tax  
34 commission and the assessor and the governing body of the county involved are unable to  
35 resolve the differences, in order to receive state cost-share funds outlined in section 137.750,  
36 the county or the assessor shall petition the administrative hearing commission, by May first,  
37 to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement  
38 of the parties, the matter may be stayed while the parties proceed with mediation or  
39 arbitration upon terms agreed to by the parties. The final decision of the administrative  
40 hearing commission shall be subject to judicial review in the circuit court of the county  
41 involved. In the event a valuation of subclass (1) real property within any county with a  
42 charter form of government, or within a city not within a county, is made by a computer,  
43 computer-assisted method or a computer program, the burden of proof, supported by clear,  
44 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any  
45 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a  
46 presumption that the assessment was made by a computer, computer-assisted method or a  
47 computer program. Such evidence shall include, but shall not be limited to, the following:

48 (1) The findings of the assessor based on an appraisal of the property by generally  
49 accepted appraisal techniques; and

50 (2) The purchase prices from sales of at least three comparable properties and the  
51 address or location thereof. As used in this subdivision, the word "comparable" means that:

52 (a) Such sale was closed at a date relevant to the property valuation; and

53 (b) Such properties are not more than one mile from the site of the disputed property,  
54 except where no similar properties exist within one mile of the disputed property, the nearest  
55 comparable property shall be used. Such property shall be within five hundred square feet in  
56 size of the disputed property, and resemble the disputed property in age, floor plan, number of  
57 rooms, and other relevant characteristics.

58 2. Assessors in each county of this state and the City of St. Louis may send personal  
59 property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate subclasses  
61 of tangible personal property and shall be assessed and valued for the purposes of taxation at  
62 the following percentages of their true value in money:

63 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of  
64 one percent;

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic  
68 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years  
69 old and which are used solely for noncommercial purposes and are operated less than two  
70 hundred hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent; and

72 (6) Tools and equipment used for pollution control and tools and equipment used in  
73 retooling for the purpose of introducing new product lines or used for making improvements  
74 to existing products by any company which is located in a state enterprise zone and which is  
75 identified by any standard industrial classification number cited in subdivision (7) of section  
76 135.200, twenty-five percent.

77 4. The person listing the property shall enter a true and correct statement of the  
78 property, in a printed blank prepared for that purpose. The statement, after being filled out,  
79 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall  
80 then be delivered to the assessor.

81 5. (1) All subclasses of real property, as such subclasses are established in Section 4  
82 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed  
83 at the following percentages of true value:

84 (a) For real property in subclass (1), nineteen percent;

85 (b) For real property in subclass (2), twelve percent; and

86 (c) For real property in subclass (3), thirty-two percent.

87 (2) A taxpayer may apply to the county assessor, or, if not located within a county,  
88 then the assessor of such city, for the reclassification of such taxpayer's real property if the use  
89 or purpose of such real property is changed after such property is assessed under the  
90 provisions of this chapter. If the assessor determines that such property shall be reclassified,  
91 he or she shall determine the assessment under this subsection based on the percentage of the  
92 tax year that such property was classified in each subclassification.

93 6. Manufactured homes, as defined in section 700.010, which are actually used as  
94 dwelling units shall be assessed at the same percentage of true value as residential real  
95 property for the purpose of taxation. The percentage of assessment of true value for such  
96 manufactured homes shall be the same as for residential real property. If the county collector  
97 cannot identify or find the manufactured home when attempting to attach the manufactured  
98 home for payment of taxes owed by the manufactured home owner, the county collector may  
99 request the county commission to have the manufactured home removed from the tax books,  
100 and such request shall be granted within thirty days after the request is made; however, the  
101 removal from the tax books does not remove the tax lien on the manufactured home if it is  
102 later identified or found. For purposes of this section, a manufactured home located in a

103 manufactured home rental park, rental community or on real estate not owned by the  
104 manufactured home owner shall be considered personal property. For purposes of this  
105 section, a manufactured home located on real estate owned by the manufactured home owner  
106 may be considered real property.

107         7. Each manufactured home assessed shall be considered a parcel for the purpose of  
108 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be  
109 real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement  
110 to the existing real estate parcel.

111         8. Any amount of tax due and owing based on the assessment of a manufactured  
112 home shall be included on the personal property tax statement of the manufactured home  
113 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of  
114 section 442.015, in which case the amount of tax due and owing on the assessment of the  
115 manufactured home as a realty improvement to the existing real estate parcel shall be  
116 included on the real property tax statement of the real estate owner.

117         9. The assessor of each county and each city not within a county shall use ~~[the trade-~~  
118 ~~in value published in the October issue of]~~ **a nationally recognized automotive trade**  
119 **publication such as** the National Automobile Dealers' Association Official Used Car Guide,  
120 ~~[or its successor publication,]~~ **Kelley Blue Book, Edmunds, or other similar publication** as  
121 the recommended guide of information for determining the true value of motor vehicles  
122 described in such publication. **The state tax commission shall select, secure, and make**  
123 **available to all assessors which publication shall be used. The assessor of each county**  
124 **and each city not within a county shall use the trade-in value published in the current**  
125 **October issue of the publication selected by the state tax commission.** The assessor shall  
126 not use a value that is greater than the average trade-in value in determining the true value of  
127 the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles  
128 two years old or newer from a vehicle's model year, the assessor may use a value other than  
129 average without performing a physical inspection of the motor vehicle. In the absence of a  
130 listing for a particular motor vehicle in such publication, the assessor shall use such  
131 information or publications ~~[which]~~ **that**, in the assessor's judgment, will fairly estimate the  
132 true value in money of the motor vehicle. **The assessor shall not assess a motor vehicle for**  
133 **an amount greater than such motor vehicle was assessed in the previous year, provided**  
134 **that such motor vehicle was properly assessed in the previous year.**

135         10. Before the assessor may increase the assessed valuation of any parcel of subclass  
136 (1) real property by more than fifteen percent since the last assessment, excluding increases  
137 due to new construction or improvements, the assessor shall conduct a physical inspection of  
138 such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

14. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly,

176 second regular session. A governing body of a city not within a county or a county that has  
177 opted out under the provisions of this subsection may choose to implement the provisions of  
178 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of  
179 the ninety-first general assembly, second regular session, and section 137.073 as modified by  
180 house committee substitute for senate substitute for senate committee substitute for senate bill  
181 no. 960, ninety-second general assembly, second regular session, for the next year of general  
182 reassessment, by an affirmative vote of the governing body prior to December thirty-first of  
183 any year.

184       15. The governing body of any city of the third classification with more than twenty-  
185 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants  
186 located in any county that has exercised its authority to opt out under subsection 14 of this  
187 section may levy separate and differing tax rates for real and personal property only if such  
188 city bills and collects its own property taxes or satisfies the entire cost of the billing and  
189 collection of such separate and differing tax rates. Such separate and differing rates shall not  
190 exceed such city's tax rate ceiling.

191       16. Any portion of real property that is available as reserve for strip, surface, or coal  
192 mining for minerals for purposes of excavation for future use or sale to others that has not  
193 been bonded and permitted under chapter 444 shall be assessed based upon how the real  
194 property is currently being used. Any information provided to a county assessor, state tax  
195 commission, state agency, or political subdivision responsible for the administration of tax  
196 policies shall, in the performance of its duties, make available all books, records, and  
197 information requested, except such books, records, and information as are by law declared  
198 confidential in nature, including individually identifiable information regarding a specific  
199 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall  
200 mean all real property that is in use or readily available as a reserve for strip, surface, or coal  
201 mining for minerals for purposes of excavation for current or future use or sale to others that  
202 has been bonded and permitted under chapter 444.

**138.425. 1. Any order issued by the commission requiring a county to modify or  
2 equalize assessed valuations that would result in a reduction of the county's final  
3 valuations to comply with state law shall allow a county a maximum of sixty days for  
4 compliance with such order. The order shall state the deadline for compliance in the  
5 order, but the commission may extend the deadline one time for an additional period of  
6 thirty days in a separate order upon its approval of a county's request for an extension.  
7 The total time allowed for compliance with such order shall not exceed ninety days.**

**8       2. If the county fails to comply after the lapse of the time period allotted under  
9 subsection 1 of this section, the commission may direct the director of the department of  
10 revenue to withhold up to one hundred percent of the moneys the county would**

11 otherwise be entitled to from local sales tax as defined under section 32.085 and local use  
12 tax until a determination is made by the commission that the noncompliant county has  
13 come into compliance with the commission's order.

14 3. The commission shall issue a notice to the county of the withholding due to  
15 failure to comply with the order within the prescribed time period and shall include  
16 information for the county to cure the noncompliance in order to release the withheld  
17 moneys.

18 4. If the noncompliant county thereafter becomes compliant in accordance with  
19 the original order issued, as determined by the commission after the county remits  
20 notice of its compliance and any additional documentation or information required for  
21 review and verification by the commission, the commission shall notify the department  
22 of revenue to release and remit the previously withheld local sales and use tax proceeds  
23 to the county. A county is not entitled to interest on the withheld funds released under  
24 the provisions of this subsection.

25 5. A county failing to comply within the prescribed time period resulting in the  
26 withholding of local sales and use tax proceeds under this section may seek judicial  
27 review of the determination of failure to comply made by the commission under Article  
28 V, Section 18 of the Constitution of Missouri within thirty days of receipt of the notice.

29 6. In addition to other available remedies, if the court determines that the  
30 commission's determination as to the amount of local sales and use tax proceeds  
31 withheld or failure to comply is in error, the court shall return the amount in error to  
32 the county and the judgment, when entered, shall include interest on the amounts  
33 wrongfully withheld. A county is not entitled to interest on the amounts withheld if a  
34 court upholds the commission's determination. Any such interest awarded shall be paid  
35 from the state legal expense fund as provided under section 105.711.

36 7. Local sales and use taxes withheld by the director of the department of  
37 revenue as provided under this section shall be deposited in a special trust fund, which is  
38 hereby created, to be known as the "County Assessment Noncompliance Trust Fund".  
39 The moneys in the county assessment noncompliance trust fund shall not be deemed to  
40 be state funds and shall not be commingled with any funds of the state. The director of  
41 revenue shall keep accurate records of the amount of money in the trust fund withheld  
42 from any county under this section, and the records shall be open to the inspection of  
43 officers of the county and the public.

44 8. The commission may promulgate all necessary rules and regulations for the  
45 administration of this section. Any rule or portion of a rule, as that term is defined in  
46 section 536.010, that is created under the authority delegated in this section shall  
47 become effective only if it complies with and is subject to all of the provisions of chapter

48 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
49 and if any of the powers vested with the general assembly pursuant to chapter 536 to  
50 review, to delay the effective date, or to disapprove and annul a rule are subsequently  
51 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
52 adopted after August 28, 2025, shall be invalid and void.

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

2 (1) "Motor vehicle", the same meaning as such term is defined under section  
3 301.010;

4 (2) "Taxing entity", any county or city not within a county within this state that  
5 levies and collects personal property taxes on motor vehicles;

6 (3) "Taxpayer", an individual or a business entity subject to personal property  
7 tax on the totaled motor vehicle;

8 (4) "Totaled motor vehicle", a motor vehicle considered to be a total loss due to  
9 damage that is so severe that it cannot be repaired safely, the total cost of repair or  
10 salvage equals or exceeds the vehicle's actual cash value, or a finding by an insurance  
11 company declaring the motor vehicle to be total loss. The term "totaled motor vehicle"  
12 includes motorcycles owned by individual taxpayers and motor vehicles primarily for  
13 business use, as such term is defined under section 301.010, owned by a business  
14 taxpayer;

15 (5) "Totaled motor vehicle personal property tax proration program", a  
16 program established under the provisions of this section.

17 2. Any taxing entity may establish a totaled motor vehicle personal property tax  
18 proration program in accordance with this section that allows a taxpayer qualifying  
19 under the provisions of this section and any additional requirements established by the  
20 taxing entity to receive a prorated property tax credit during the tax year to reduce the  
21 total personal property tax owed on a totaled motor vehicle and to be claimed against  
22 the amount of personal property tax due and owing at the end of the same tax year by  
23 such taxpayer.

24 3. The prorated property tax credit amount shall apply to the total of all  
25 personal property taxes due and owing on the totaled motor vehicle, and shall reduce all  
26 taxes by an equally distributed pro rata amount.

27 4. The prorated property tax credit, which shall be prorated on a monthly basis,  
28 is to be determined by a ratio, the numerator of which shall be the number of full  
29 months from the date of disposition of the totaled motor vehicle continuing through the  
30 close of the tax year, and the denominator of which shall be twelve. The prorated  
31 property tax credit is nonrefundable but may reduce a taxpayer's liability down to zero.

32 5. A taxpayer may apply for such program if:



33           (1) Such taxpayer's totaled motor vehicle was owned, registered, and titled  
34 under the taxpayer's name, or in the case of a business taxpayer, the name of the  
35 business, authorized agent, or other verifiable entity associated with the business  
36 taxpayer, as of January first of the tax year in which the motor vehicle was totaled and  
37 at the time of the incident that totaled the taxpayer's motor vehicle in the same tax year;

38           (2) The totaled motor vehicle was included on the local taxing entity's tax roll for  
39 the tax year in which the motor vehicle was totaled and such taxpayer is liable for the  
40 payment of personal property taxes on the totaled motor vehicle for such tax year;

41           (3) Such taxpayer was, as of the date of application, up-to-date on all state and  
42 local taxes and fees owed on such totaled motor vehicle; and

43           (4) As of the date of application for participation in the program, the title on the  
44 totaled motor vehicle has been transferred to the insurance company or other entity due  
45 to the totaled nature of the vehicle and is no longer titled or registered to the taxpayer  
46 nor in the taxpayer's possession.

47           6. If a taxpayer participating in a program established under this section  
48 purchases a replacement vehicle during the same tax year that the taxpayer's motor  
49 vehicle was totaled and he or she received a prorated property tax credit for such  
50 totaled motor vehicle, such replacement vehicle shall not be included in the tax rolls for  
51 that tax year to offset the property tax liability. Taxation of such replacement vehicle  
52 shall follow the statutory assessment standards as provided by general law and the  
53 applicable taxing entity if such replacement vehicle is owned by such taxpayer as of  
54 January first of the following tax year.

55           7. If a taxpayer participating in a program established under this section  
56 repurchases the same totaled motor vehicle from the insurance company or other entity  
57 by way of a salvage certificate of title, as that term is defined in section 301.217, and the  
58 taxpayer operates or maintains the salvaged motor vehicle in his or her possession,  
59 taxation of such salvaged motor vehicle shall follow the statutory assessment standards  
60 as provided by general law. Such salvaged motor vehicle shall not benefit from the  
61 prorated property tax credit established in this section.

62           8. A totaled motor vehicle personal property tax proration program shall be  
63 created upon the adoption of an ordinance by the governing body of such taxing entity.  
64 Such ordinance shall be in accordance with the provisions of this section and shall  
65 include, but not be limited to, the following:

66           (1) Procedures and deadlines for application and participation in such program  
67 and any required documentation to sufficiently prove eligibility necessary for such  
68 program, such as documents ascertaining proof of the totaled motor vehicle's total loss  
69 value, copies of valuation reports, insurance total loss documentation or total loss letter,

70 verification of the transfer of title of the totaled motor vehicle, signed copy of title,  
71 certified letter of transfer, or other such documentation necessary to substantiate the  
72 taxpayer's eligibility;

73 (2) Procedures for verification and record keeping of the prorated property tax  
74 credit amount and the total amount by which the personal property tax owed has been  
75 modified for each taxpayer participating in the program;

76 (3) Creation of a form for taxpayers participating in the program that may be  
77 submitted in person, by mail, or electronically on a taxing entity's website;

78 (4) Procedures for the crediting of the amount of a taxpayer's prorated property  
79 tax credit toward such taxpayer's personal property taxes; and

80 (5) Any other provisions that such taxing entity deems reasonable and necessary  
81 for the implementation and operation of such program.

82 9. A taxing entity may by ordinance promulgate rules, establish procedures, and  
83 provide additional standards of eligibility for a program adopted under this section.

84 10. Any taxing entity that establishes a totaled motor vehicle personal property  
85 tax proration program under the provisions of this section shall make information  
86 regarding such program available to the taxpayers of the taxing entity.

87 11. Participation in this program and proration of personal property taxes  
88 received under such program by any qualified taxpayer as a prorated property tax  
89 credit toward any portion of such taxpayer's personal property taxes shall not affect the  
90 taxpayer's right to protest the amount of such tax payments under applicable provisions  
91 of law.

139.053. 1. The governing body of any county~~[-excluding township counties,]~~ may  
2 by ordinance or order provide for the payment of all or any part of current real and personal  
3 property taxes which are owed, at the option of the taxpayer, on an annual, semiannual or  
4 quarterly basis at such times as determined by such governing body.

5 2. The ordinance shall provide the method by which the amount of property taxes  
6 owed for the current tax year in which the payments are to be made shall be estimated. The  
7 collector shall submit to the governing body the procedures by which taxes will be collected  
8 pursuant to the ordinance or order. The estimate shall be based on the previous tax year's  
9 liability. A taxpayer's payment schedule shall be based on the estimate divided by the number  
10 of pay periods in which payments are to be made. The taxpayer shall at the end of the tax  
11 year pay any amounts owed in excess of the estimate for such year. The county shall at the  
12 end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed  
13 for such year. No interest shall be paid by the county on excess amounts owed to the  
14 taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by  
15 the county only once in a calendar year.

16           3. If a taxpayer fails to make an installment payment of a portion of the real or  
17 personal property taxes owed to the county, then such county may charge the taxpayer interest  
18 on the amount of property taxes still owed for that year.

19           4. Any governing body enacting the ordinance or order specified in this section shall  
20 first agree to provide the county collector with reasonable and necessary funds to implement  
21 the ordinance or order.

22           5. Subsection 1 of this section shall not apply to payment for real property taxes by  
23 financial institutions, as defined in section 381.410, who pay tax obligations which they  
24 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal  
25 Regulation, as amended.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

64 ~~(Name of Telephone Company for \_\_\_\_\_ office and total amount of~~  
65 ~~warrants issued).~~

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

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

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

79 ~~By virtue and authority of the discretionary power conferred upon the~~  
80 ~~county commissions of the several counties of this state to levy a tax of not to~~  
81 ~~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~~

128 be sentenced to the penitentiary for not less than two years nor more than five  
129 years.]

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

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

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

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

Section B. The repeal and reenactment of section 137.115 of this act shall become  
2 effective on January 1, 2026.

Section C. The provisions of section A of this bill shall be severable. If any provision  
2 of section A is found by a court of competent jurisdiction to be unconstitutional for any  
3 reason, or otherwise unenforceable, the remaining provisions of section A shall be valid.

✓