

FIRST REGULAR SESSION

# HOUSE BILL NO. 532

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KELLEY.

1324H.02I

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 64.231, 67.782, 67.783, 67.785, 67.1003, 67.1009, 67.1018, 67.1360, 67.1366, 67.1367, 67.2500, 94.838, 94.900, 140.190, 205.971, 221.400, 221.402, 221.405, 221.407, 221.410, and 251.034, RSMo, and section 50.327 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.327 as enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 55.160 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 55.160 as enacted by house bill no. 58 merged with senate bill no. 210 merged with senate bill no. 507, ninety-third general assembly, first regular session, section 57.317 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 57.317 as enacted by senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 58.095 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.095 as enacted by house bill no. 2046, one hundredth general assembly, second regular session, section 58.200 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.200 as codified as section 13145 in the 1939 revised statutes of Missouri, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, section 140.170 as enacted by house bill no. 1606, one hundred first general

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.

assembly, second regular session, and section 140.170 as enacted by house bill no. 613, ninety-eighth general assembly, first regular session, and to enact in lieu thereof thirty-six new sections relating to political subdivisions.

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

Section A. Sections 64.231, 67.782, 67.783, 67.785, 67.1003, 67.1009, 67.1018, 2 67.1360, 67.1366, 67.1367, 67.2500, 94.838, 94.900, 140.190, 205.971, 221.400, 221.402, 3 221.405, 221.407, 221.410, and 251.034, RSMo, and section 50.327 as enacted by house bill 4 no. 1606, one hundred first general assembly, second regular session, section 50.327 as 5 enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one hundred first general 6 assembly, first regular session, section 50.815 as enacted by house bill no. 1606, one hundred 7 first general assembly, second regular session, section 50.815 as enacted by house bill no. 8 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by 9 house bill no. 1606, one hundred first general assembly, second regular session, section 10 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular 11 session, section 55.160 as enacted by house bill no. 1606, one hundred first general assembly, 12 second regular session, section 55.160 as enacted by house bill no. 58 merged with senate bill 13 no. 210 merged with senate bill no. 507, ninety-third general assembly, first regular session, 14 section 57.317 as enacted by house bill no. 1606, one hundred first general assembly, second 15 regular session, section 57.317 as enacted by senate bills nos. 53 & 60, one hundred first 16 general assembly, first regular session, section 58.095 as enacted by house bill no. 1606, one 17 hundred first general assembly, second regular session, section 58.095 as enacted by house 18 bill no. 2046, one hundredth general assembly, second regular session, section 58.200 as 19 enacted by house bill no. 1606, one hundred first general assembly, second regular session, 20 section 58.200 as codified as section 13145 in the 1939 revised statutes of Missouri, section 21 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular 22 session, section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first 23 regular session, section 140.170 as enacted by house bill no. 1606, one hundred first general 24 assembly, second regular session, and section 140.170 as enacted by house bill no. 613, 25 ninety-eighth general assembly, first regular session, are repealed and thirty-six new sections 26 enacted in lieu thereof, to be known as sections 50.327, 50.815, 50.820, 55.160, 57.317, 27 58.095, 58.200, 64.231, 67.597, 67.782, 67.783, 67.785, 67.1003, 67.1009, 67.1013, 67.1018, 28 67.1360, 67.1366, 67.1367, 67.2500, 79.235, 94.838, 94.900, 94.961, 94.1016, 105.145, 29 140.170, 140.190, 205.971, 221.400, 221.402, 221.405, 221.407, 221.410, 251.034, and 30 311.094, to read as follows:

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

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

21 ~~3. Upon the majority approval of the salary commission, the annual~~  
 22 ~~compensation of a county coroner of any county not having a charter form of~~  
 23 ~~government as provided in section 58.095 may be increased up to fourteen~~  
 24 ~~thousand dollars greater than the compensation provided by the salary~~  
 25 ~~schedule of such section.~~

26 ~~4. The salary commission of any county of the third classification may~~  
 27 ~~amend the base schedules for the computation of salaries for county officials~~  
 28 ~~referenced in subsection 1 of this section to include assessed valuation factors~~  
 29 ~~in excess of three hundred million dollars; provided that the percentage of any~~  
 30 ~~adjustments in assessed valuation factors shall be equal for all such officials in~~  
~~that county.]~~

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

11 2. Upon majority approval of the salary commission, the annual compensation of  
 12 part-time prosecutors contained in section 56.265 and the county offices contained in sections  
 13 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,  
 58.095, and 473.742 may be increased by up to two thousand dollars greater than the

14 compensation provided by the salary schedules; provided, however, that any vote to increase  
 15 compensation be effective for all county offices in that county subject to the salary  
 16 commission.

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

21 4. **The salary commission of any county of the third classification may amend the**  
 22 **base schedules for the computation of salaries for county officials referenced in**  
 23 **subsection 1 of this section to include assessed valuation factors in excess of three**  
 24 **hundred million dollars, provided that the percentage of any adjustments in assessed**  
 25 **valuation factors shall be equal for all such officials in that county.**

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

9 ~~2. The financial statement shall show at least the following:~~  
 10 ~~(1) A summary of the receipts of each fund of the county for the year;~~  
 11 ~~(2) A summary of the disbursements and transfers of each fund of the~~  
 12 ~~county for the year;~~  
 13 ~~(3) A statement of the cash balance at the beginning and at the end of~~  
 14 ~~the year for each fund of the county;~~  
 15 ~~(4) A summary of delinquent taxes and other due bills for each fund of~~  
 16 ~~the county;~~  
 17 ~~(5) A summary of warrants of each fund of the county outstanding at~~  
 18 ~~the end of the year;~~  
 19 ~~(6) A statement of bonded indebtedness, if any, at the beginning and at~~  
 20 ~~the end of the year for each fund of the county;~~  
 21 ~~(7) A statement of the tax levies of each fund of the county for the~~  
 22 ~~year; and~~  
 23 ~~(8) The name, office, and current gross annual salary of each elected~~  
 24 ~~or appointed county official.~~

25 ~~3. The financial statement need not show specific disbursements,~~  
 26 ~~warrants issued, or the names of specific payees except to comply with~~  
 27 ~~subdivision (8) of subsection 2 of this section, but every individual warrant,~~  
 28 ~~voucher, receipt, court order and all other items, records, documents and other~~  
 29 ~~information which are not specifically required to be retained by the officer~~  
 30 ~~having initial charge thereof shall be filed on or before the date of publication~~  
 31 ~~of the financial statement prescribed by subsection 1 of this section in the~~  
 32 ~~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~~

33 ~~electronic copy of the data used to create the financial statement without~~  
 34 ~~charge to any newspaper requesting a copy of such data, and shall cause the~~  
 35 ~~same to be available for inspection during normal business hours on the~~  
 36 ~~request of any person, for a period of five years following the date of filing in~~  
 37 ~~his or her office, after which five year period these records may be disposed of~~  
 38 ~~according to law unless they are the subject of a legal suit pending at the~~  
 39 ~~expiration of that period.~~

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

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

57 ~~Date \_\_\_\_\_~~  
 58 ~~\_\_\_\_\_~~  
 59 ~~\_\_\_\_\_~~  
 60 ~~\_\_\_\_\_~~  
 61 ~~Commissioners, County Commission~~  
 62 ~~\_\_\_\_\_~~  
 63 ~~\_\_\_\_\_~~  
 64 ~~County Clerk~~

65 ~~5. Any person falsely certifying to any fact covered by the certificate is~~  
 66 ~~liable on his or her bond and is guilty of a misdemeanor and, on conviction~~  
 67 ~~thereof, shall be punished by a fine of not less than two hundred dollars or~~  
 68 ~~more than one thousand dollars, or by confinement in the county jail for a~~  
 69 ~~period of not less than thirty days nor more than six months, or by both such~~  
 70 ~~fine and confinement. Any person charged with preparing the financial report~~  
 71 ~~who willfully or knowingly makes a false report of any record is, in addition to~~  
 72 ~~the penalties otherwise provided for in this section, guilty of a felony, and~~  
 73 ~~upon conviction thereof shall be sentenced to imprisonment by the department~~  
 74 ~~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  
 2 county commission of each county of the first [class not having a charter form of

3 ~~government]~~, **second, third, or fourth classification** shall, with the assistance of the county  
4 clerk **or other officer responsible for the preparation of the financial statement**, prepare  
5 and publish in some newspaper of general circulation published in the county, **as provided**  
6 **under section 493.050**, a financial statement of the county for the year ending the preceding  
7 December thirty-first.

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

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

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

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

14 (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 \_\_\_\_\_.

Date \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Commissioners, County Commission

\_\_\_\_\_

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~~  
 the commission shall forward one proof to the state auditor and shall file the

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

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

17 3. The state auditor shall notify the county treasurer immediately of  
 18 the receipt of the proof of publication of the statement. After the first day of  
 19 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 ~~past~~ **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.

~~[55.160. The auditor of each county of the first classification not  
2 having a charter form of government and of each county of the second  
3 classification shall keep an inventory of all county property under the control  
4 and management of the various officers and departments and shall annually  
5 take an inventory of such property at an original value of one thousand dollars  
6 or more showing the amount, location and estimated value thereof. The  
7 auditor shall keep accounts of all appropriations and expenditures made by the  
8 county commission, and no warrant shall be drawn or obligation incurred  
9 without the auditor's certification that an unencumbered balance, sufficient to  
10 pay the same, remain in the appropriate account or in the anticipated revenue  
11 fund against which such warrant or obligation is to be charged. The auditor  
12 shall audit the accounts of all officers of the county annually or upon their  
13 retirement from office. The auditor shall audit, examine and adjust all  
14 accounts, demands, and claims of every kind and character presented for  
15 payment against the county, and shall in the auditor's discretion approve to the  
16 county commission of the county all lawful, true, just and legal accounts,  
17 demands and claims of every kind and character payable out of the county  
18 revenue or out of any county funds before the same shall be allowed and a  
19 warrant issued therefor by the commission. Whenever the auditor thinks it  
20 necessary to the proper examination of any account, demand or claim, the  
21 auditor may examine the parties, witnesses, and others on oath or affirmation  
22 touching any matter or circumstance in the examination of such account,  
23 demand or claim before the auditor allows same. The auditor shall not be  
24 personally liable for any cost for any proceeding instituted against the auditor  
25 in the auditor's official capacity. The auditor shall keep a correct account  
26 between the county and all county and township officers, and shall examine all  
27 records and settlements made by them for and with the county commission or  
28 with each other, and the auditor shall, whenever the auditor desires, have  
29 access to all books, county records or papers kept by any county or township  
30 officer or road overseer. The auditor shall, during the first four days of each~~

31 ~~month, strike a balance in the case of each county and township officer,~~  
32 ~~showing the amount of money collected by each, the amount of money due~~  
33 ~~from each to the county, and the amount of money due from any source~~  
34 ~~whatever to such office, and the auditor shall include in such balance any fees~~  
35 ~~that have been returned to the county commission or to the auditor as unpaid~~  
36 ~~and which since having been returned have been collected. Upon request, the~~  
37 ~~auditor shall have access to and the ability to audit and examine claims of~~  
38 ~~every kind and character for which a county officer has a fiduciary duty.]~~

55.160. The auditor of each county of the first classification not having a charter form  
2 of government and of each county of the second classification shall keep an inventory of all  
3 county property under the control and management of the various officers and departments  
4 and shall annually take an inventory of such property at an original value of one thousand  
5 dollars or more showing the amount, location and estimated value thereof. The auditor shall  
6 keep accounts of all appropriations and expenditures made by the county commission, and no  
7 warrant shall be drawn or obligation incurred without the auditor's certification that an  
8 unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the  
9 anticipated revenue fund against which such warrant or obligation is to be charged. The  
10 auditor shall audit the accounts of all officers of the county annually or upon their retirement  
11 from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of  
12 every kind and character presented for payment against the county, and shall in the auditor's  
13 discretion approve to the county commission of the county all lawful, true, just and legal  
14 accounts, demands and claims of every kind and character payable out of the county revenue  
15 or out of any county funds before the same shall be allowed and a warrant issued therefor by  
16 the commission. Whenever the auditor thinks it necessary to the proper examination of any  
17 account, demand or claim, the auditor may examine the parties, witnesses, and others on oath  
18 or affirmation touching any matter or circumstance in the examination of such account,  
19 demand or claim before the auditor allows same. The auditor shall not be personally liable  
20 for any cost for any proceeding instituted against the auditor in the auditor's official capacity.  
21 The auditor shall keep a correct account between the county and all county and township  
22 officers, and shall examine all records and settlements made by them for and with the county  
23 commission or with each other, and the auditor shall, whenever the auditor desires, have  
24 access to all books, county records or papers kept by any county or township officer or road  
25 overseer. The auditor shall, during the first four days of each month, strike a balance in the  
26 case of each county and township officer, showing the amount of money collected by each,  
27 the amount of money due from each to the county, and the amount of money due from any  
28 source whatever to such office, and the auditor shall include in such balance any fees that  
29 have been returned to the county commission or to the auditor as unpaid and which since  
30 having been returned have been collected. **Upon request, the auditor shall have access to**

31 **and the ability to audit and examine claims of every kind and character for which a**  
 32 **county officer has a fiduciary duty.**

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

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

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

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

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

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

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

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

20 2. Two thousand dollars of the salary authorized in this section shall be payable to the  
 21 sheriff only if the sheriff has completed at least twenty hours of classroom instruction each  
 22 calendar year relating to the operations of the sheriff's office when approved by a professional  
 23 association of the county sheriffs of Missouri unless exempted from the training by the  
 24 professional association. The professional association approving the program shall provide a  
 25 certificate of completion to each sheriff who completes the training program and shall send a  
 26 list of certified sheriffs to the treasurer of each county. Expenses incurred for attending the  
 27 training session may be reimbursed to the county sheriff in the same manner as other  
 28 expenses as may be appropriated for that purpose.

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

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

Assessed Valuation	Salary
<del>\$18,000,000 to 40,999,999</del>	<del>\$8,000</del>
<del>41,000,000 to 53,999,999</del>	<del>8,500</del>
<del>54,000,000 to 65,999,999</del>	<del>9,000</del>
<del>66,000,000 to 85,999,999</del>	<del>9,500</del>

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86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
300,000,000 or more	16,000

2. ~~One thousand dollars of the salary authorized in this section shall be payable to the coroner only if the coroner has completed at least twenty hours of classroom instruction each calendar year as established by the Coroner Standards and Training Commission unless exempted from the training by the Missouri Coroners' and Medical Examiners' Association for good cause. The Missouri Coroners' and Medical Examiners' Association shall provide a certificate of completion to each coroner who completes the training program and shall send a list of certified coroners to the treasurer of each county and the department of health and senior services. The Coroner Standards and Training Commission may certify training programs that satisfy the requirements of this section in lieu of the training provided by the Missouri Coroners' and Medical Examiners' Association. Certified training completion shall be submitted to the Missouri Coroners' and Medical Examiners' Association which, upon validating the certified training, shall submit the individual's name to the county treasurer and department of health and senior services indicating the individual is compliant with the training requirements. Expenses incurred for attending the training session may be reimbursed to the county coroner in the same manner as other expenses as may be appropriated for that purpose. All elected or appointed coroners, deputy coroners, and assistants to the coroner shall complete the annual training described in this subsection within six months of election or appointment.~~

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

4. ~~For the term beginning in 1997, the compensation of the coroner, in counties in which the salary commission has not voted to pay one hundred percent of the maximum allowable salary, shall be a percentage of the maximum allowable salary established by this section. The percentage applied shall be the same percentage of the maximum allowable salary received or allowed, whichever is greater, to the presiding commissioner or sheriff, whichever is greater, of that county for the year beginning January 1, 1997. In those counties in which the salary commission has voted to pay one hundred percent of the maximum allowable salary, the compensation of the coroner shall be based on the maximum allowable salary in effect at each time a coroner's term of office commences following the vote to pay one hundred~~

57 ~~percent of the maximum allowable compensation. Subsequent compensation~~  
 58 ~~shall be determined as provided in section 50.333.~~

59 ~~5. Effective January 1, 1997, the county coroner in any county not~~  
 60 ~~having a charter form of government may, upon the approval of the county~~  
 61 ~~commission, receive additional compensation for any month during which~~  
 62 ~~investigations or other services are performed for three or more decedents in~~  
 63 ~~the same incident during such month. The additional compensation shall be an~~  
 64 ~~amount that when added to the regular compensation the sum shall equal the~~  
 65 ~~monthly compensation of the county sheriff.]~~

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

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

2. One thousand dollars of the salary authorized in this section shall be payable to the  
 19 coroner only if the coroner has completed at least twenty hours of classroom instruction each  
 20 calendar year as established by the coroner standards and training commission unless  
 21 exempted from the training by the Missouri Coroners' and Medical Examiners' Association  
 22 for good cause. The Missouri Coroners' and Medical Examiners' Association shall provide a  
 23 certificate of completion to each coroner who completes the training program and shall send a  
 24 list of certified coroners to the treasurer of each county and the department of health and  
 25 senior services. The coroner standards and training commission may certify training  
 26 programs that satisfy the requirements of this section in lieu of the training provided by the  
 27 Missouri Coroners' and Medical Examiners' Association. Certified training completion shall  
 28 be submitted to the Missouri Coroners' and Medical Examiners' Association which, upon

29 validating the certified training, shall submit the individual's name to the county treasurer and  
30 department of health and senior services indicating the individual is compliant with the  
31 training requirements. Expenses incurred for attending the training session may be  
32 reimbursed to the county coroner in the same manner as other expenses as may be  
33 appropriated for that purpose. All elected or appointed coroners, deputy coroners, and  
34 assistants to the coroner shall complete the annual training described in this subsection within  
35 six months of election or appointment.

36 3. The county coroner in any county not having a charter form of government shall  
37 not, except upon two-thirds vote of all the members of the salary commission, receive an  
38 annual compensation in an amount less than the total compensation being received for the  
39 office of county coroner in the particular county for services rendered or performed on the  
40 date the salary commission votes.

41 4. For the term beginning in 1997, the compensation of the coroner, in counties in  
42 which the salary commission has not voted to pay one hundred percent of the maximum  
43 allowable salary, shall be a percentage of the maximum allowable salary established by this  
44 section. The percentage applied shall be the same percentage of the maximum allowable  
45 salary received or allowed, whichever is greater, to the presiding commissioner or sheriff,  
46 whichever is greater, of that county for the year beginning January 1, 1997. In those counties  
47 in which the salary commission has voted to pay one hundred percent of the maximum  
48 allowable salary, the compensation of the coroner shall be based on the maximum allowable  
49 salary in effect at each time a coroner's term of office commences following the vote to pay  
50 one hundred percent of the maximum allowable compensation. Subsequent compensation  
51 shall be determined as provided in section 50.333.

52 5. Effective January 1, 1997, the county coroner in any county not having a charter  
53 form of government may, upon the approval of the county commission, receive additional  
54 compensation for any month during which investigations or other services are performed for  
55 three or more decedents in the same incident during such month. The additional  
56 compensation shall be an amount that when added to the regular compensation the sum shall  
57 equal the monthly compensation of the county sheriff.

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

10 coroner may be paid, in addition to the coroner's salary, the difference between  
 11 the salaries of sheriff and coroner so that the coroner receives the equivalent of  
 12 the sheriff's salary while serving as acting sheriff.]

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

64.231. 1. The county planning board shall have power to make, adopt and may  
 2 publish an official master plan for the county for the purpose of bringing about coordinated  
 3 physical development in accordance with present and future needs. The master plan shall be  
 4 developed so as to conserve the natural resources of the county, to ensure efficient  
 5 expenditure of public funds, and to promote the health, safety, convenience, prosperity and  
 6 general welfare of the inhabitants. The master plan may include, among other things, a land  
 7 use plan, studies and recommendations relative to the locations, character and extent of  
 8 highways, railroads, bus, streetcar and other transportation routes, bridges, public buildings,  
 9 schools, sewers, parks and recreation facilities, parkways, forests, wildlife refuges, dams and  
 10 projects affecting conservation of natural resources. The county planning board may adopt  
 11 the master plan in whole or in part, and subsequently amend or extend the adopted plan or any  
 12 portion thereof. Before the adoption, amendment or extension of the plan or portion thereof,  
 13 the board shall hold at least one public hearing thereon, fifteen days' notice of the time and  
 14 place of which shall be published in at least one newspaper having general circulation within  
 15 the county, and notice of the hearing shall also be posted [~~at least fifteen days in advance~~  
 16 ~~thereof in at least two conspicuous places in each township~~] **on the county's website**. The  
 17 hearing may be adjourned from time to time. The adoption of the plan shall be by resolution  
 18 carried by not less than a majority vote of the full membership of the county planning board.  
 19 After the adoption of the master plan an attested copy shall be certified to the county clerk  
 20 and a copy shall be recorded in the office of the recorder of deeds.

21 2. The master plan, with the accompanying maps, diagrams, charts, descriptive  
 22 matter, and reports, shall include the plans specified by this section which are appropriate to  
 23 the county and which may be made the basis for its physical development. The master plan



24 may comprise any, all, or any combination of the plans specified in this section, for all or any  
25 part of the county.

**67.597. 1. The governing body of a county with more than fifteen thousand  
2 seven hundred but fewer than seventeen thousand six hundred inhabitants and with a  
3 county seat with more than four thousand two hundred ten but fewer than six thousand  
4 inhabitants may adopt an order or ordinance imposing a sales tax on all retail sales  
5 made within the county that are subject to sales tax under chapter 144. The rate of such  
6 tax shall not exceed one percent.**

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

**13 3. The ballot of submission for such tax shall be in substantially the following  
14 form: "Shall \_\_\_\_\_ (insert the county name) impose a sales tax at a rate of \_\_\_\_\_  
15 (insert percentage) percent for the support of the operations of hospital services?"**

**16 4. If a majority of the votes cast on the question by the qualified voters voting  
17 thereon are in favor of the question, such tax shall become effective on the first day of  
18 the second calendar quarter following the calendar quarter in which the election was  
19 held. If a majority of the votes cast on the question by the qualified voters voting  
20 thereon are opposed to the question, such tax shall not become effective unless and until  
21 the question is resubmitted under this section to the qualified voters of the county and  
22 such question is approved by a majority of the qualified voters of the county voting on  
23 the question.**

**24 5. Except as modified in this section, all provisions of sections 32.085 and 32.087  
25 shall apply to the tax imposed under this section.**

**26 6. All moneys collected under this section by the director of the department of  
27 revenue on behalf of such county shall be deposited in a special trust fund, which is  
28 hereby created and shall be known as the "County Hospital Operations Sales Tax  
29 Fund", except that the director may deposit up to one percent for the cost of collection  
30 in the state's general revenue fund. Moneys in the fund shall be used solely for the  
31 designated purposes. Moneys in the fund shall not be deemed to be state moneys and  
32 shall not be commingled with any moneys of the state. The director may make refunds  
33 from the amounts in the fund and credited to the county for erroneous payments and  
34 overpayments made and may redeem dishonored checks and drafts deposited to the  
35 credit of such county. Any moneys in the special fund that are not needed for current**

36 expenditures shall be invested in the same manner as other moneys are invested. Any  
37 interest and moneys earned on such investments shall be credited to the fund.

38 7. The governing body of a county that has adopted such tax may submit the  
39 question of repeal of the tax to the voters on any date available for elections for the  
40 county. If a majority of the votes cast on the question by the qualified voters voting  
41 thereon are in favor of the repeal, the repeal shall become effective on December thirty-  
42 first of the calendar year in which such repeal was approved. If a majority of the votes  
43 cast on the question by the qualified voters voting thereon are opposed to the repeal,  
44 such tax shall remain effective until the question is resubmitted under this section to the  
45 qualified voters and the repeal is approved by a majority of the qualified voters voting  
46 on the question.

47 8. Whenever the governing body of a county that has adopted such tax receives a  
48 petition, signed by a number of registered voters of the county equal to at least ten  
49 percent of the number of registered voters of the county voting in the last gubernatorial  
50 election, calling for an election to repeal such tax, the governing body shall submit to the  
51 voters a proposal to repeal the tax. If a majority of the votes cast on the question by the  
52 qualified voters voting thereon are in favor of the repeal, the repeal shall become  
53 effective on December thirty-first of the calendar year in which such repeal was  
54 approved. If a majority of the votes cast on the question by the qualified voters voting  
55 thereon are opposed to the repeal, such tax shall remain effective until the question is  
56 resubmitted under this section to the qualified voters and the repeal is approved by a  
57 majority of the qualified voters voting on the question.

58 9. If such tax is repealed or terminated by any means, all moneys remaining in  
59 the special trust fund shall continue to be used solely for the designated purposes. The  
60 county shall notify the director of the department of revenue of the repeal or  
61 termination at least ninety days before the effective date of the repeal or termination.  
62 The director may order retention in the trust fund, for a period of one year, of two  
63 percent of the amount collected after receipt of such notice to cover possible refunds or  
64 overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
65 credit of such account. After one year has elapsed after the effective date of the repeal  
66 or termination, the director shall remit the balance in the account to the county and  
67 close the account of that county. The director shall notify such county of each instance  
68 of any amount refunded or any check redeemed from receipts due the county.

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

3 (1) Any county [~~of the third class having a population of~~] with more than [ten  
4 thousand and less than fifteen thousand and] nine thousand nine hundred but fewer than

5 **eleven thousand inhabitants and with a county seat with more than one thousand but**  
 6 **fewer than one thousand five hundred inhabitants; or**

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

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

19 ~~[2-]~~ **3.** The ballot of submission shall be in substantially the following form:

20 Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent ~~[in~~  
 21 ~~conjunction with the county of \_\_\_\_\_]~~ for the purpose of funding the  
 22 financing, acquisition, construction, operation, and maintenance of  
 23 recreational projects and programs, including the acquisition of land  
 24 for such purposes?

25  Yes  No

26

27 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon  
 28 ~~[in each county]~~ are in favor of the proposal, ~~[then]~~ the tax shall be in effect ~~[in both~~  
 29 ~~counties]~~. If a majority of the votes cast by the qualified voters voting thereon ~~[in either~~  
 30 ~~county]~~ are opposed to the proposal, ~~[then]~~ the governing body of ~~[neither]~~ **the** county shall  
 31 **not** have power to impose the sales tax ~~[authorized by this section]~~ unless or until the  
 32 ~~[governing body of the county that has not approved the tax shall]~~ **proposal is** again ~~[have]~~  
 33 submitted ~~[another proposal to authorize the governing body to impose the tax,]~~ and the  
 34 proposal is approved by a majority of the qualified voters voting thereon in that county.

35 ~~[3-]~~ **4.** The sales tax may be imposed at a rate of one percent on the receipts from the  
 36 sale at retail of all tangible personal property or taxable service at retail within the county  
 37 adopting such tax, if such property and services are subject to taxation by the state of  
 38 Missouri under the provisions of sections 144.010 to 144.525.

39 ~~[4-]~~ **5.** All sales taxes collected by the director of revenue under this section on behalf  
 40 of any county, less one percent for the cost of collection, which shall be deposited in the  
 41 state's general revenue fund after payment of premiums for surety bonds as provided in

42 section 32.087, shall be deposited with the state treasurer in a special trust fund, which is  
43 hereby created, to be known as the "County Recreation Sales Tax Trust Fund". The moneys  
44 in the county recreation sales tax trust fund shall not be deemed to be state funds and shall not  
45 be commingled with any funds of the state. The director of revenue shall keep accurate  
46 records of the amount of money in the trust fund which was collected in each county  
47 imposing a sales tax under this section, and the records shall be open to the inspection of  
48 officers of each county and the general public. Not later than the tenth day of each month, the  
49 director of revenue shall distribute all moneys deposited in the trust fund during the preceding  
50 month by distributing to the county treasurer, or such other officer as may be designated by  
51 the county ordinance or order, of each county imposing the tax authorized by this section, the  
52 sum, as certified by the director of revenue, due the county.

53 ~~[5-]~~ **6.** The director of revenue may authorize the state treasurer to make refunds from  
54 the amounts in the trust fund and credited to any county for erroneous payments and  
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
56 such counties. Each county shall notify the director of revenue at least ninety days prior to  
57 the effective date of the expiration of the sales tax authorized by this section and the director  
58 of revenue may order retention in the trust fund, for a period of one year, of two percent of the  
59 amount collected after receipt of such notice to cover possible refunds or overpayment of  
60 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
61 After one year has elapsed after the date of expiration of the tax authorized by this section in  
62 such county, the director of revenue shall remit the balance in the account to the county and  
63 close the account of that county. The director of revenue shall notify each county of each  
64 instance of any amount refunded or any check redeemed from receipts due the county.

65 ~~[6-]~~ **7.** The tax authorized by this section may be imposed, in accordance with this  
66 section, by a county in addition to or in lieu of the tax authorized by sections 67.750 to  
67 67.780.

68 ~~[7-]~~ **8.** Any county imposing a sales tax pursuant to the provisions of this section may  
69 contract with the authority of any other county or with any city or political subdivision for the  
70 financing, acquisition, operation, construction, maintenance, or utilization of any recreation  
71 facility or project or program funded in whole or in part from revenues derived from the tax  
72 levied pursuant to the provisions of this section.

73 ~~[8-]~~ **9.** The sales tax imposed pursuant to the provisions of this section shall expire  
74 twenty-five years from the effective date thereof unless an extension of the tax is submitted to  
75 and approved by the voters in each county in the manner provided in this section. Each  
76 extension of the sales tax shall be for a period of ten years.

77 ~~[9-]~~ **10.** The governing body of each of the counties imposing a sales tax under the  
78 provisions of this section may cooperate with the governing body of any county or other

79 political subdivision of this state in carrying out the provisions of this section, and may  
80 establish and conduct jointly a system of public recreation. The respective governing bodies  
81 administering programs jointly may provide by agreement among themselves for all matters  
82 connected with the programs and determine what items of cost and expense shall be paid by  
83 each.

84 ~~[10.]~~ **11.** The provisions of this section shall not in any way repeal, affect, or limit the  
85 powers granted to any county to establish, maintain, and conduct parks and other recreational  
86 grounds for public recreation.

87 ~~[11.]~~ **12.** Except as modified in this section, all provisions of sections 32.085 and  
88 32.087 shall apply to the tax imposed under this section.

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

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

12 3. It shall be the purpose of each authority to promote the general welfare, to promote  
13 recreation and to encourage private capital investment through the construction, operation,  
14 and maintenance of a recreational lake and related improvements to be located ~~[jointly in the  
15 second class county and the third class county]~~ **in the counties described under subsection  
16 1 of section 67.782.**

17 4. The income of the authority and all property at any time owned by the authority  
18 shall be exempt from all taxation or any assessments whatsoever to the state or of any  
19 political subdivision, municipality, or other governmental agency thereof.

20 5. No county in which an authority is organized shall be held liable in connection  
21 with the construction, operation, or maintenance of any project or program undertaken  
22 pursuant to sections 67.781 to 67.790, including any actions taken by the authority in  
23 connection with any project or program undertaken pursuant to sections 67.781 to 67.790.

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

3 (1) Within thirty days after approval by the voters of the sales tax authorized in  
4 section 67.782, the county commission of ~~[the second class]~~ **a county described under**

5 **subdivision (2) of subsection 1 of section 67.782** shall initially appoint six members to the  
6 authority, with the terms of **members staggered such that the terms of** two members [~~each~~  
7 ~~expiring on December 31, 1992, December 31, 1994, and December 31, 1996~~] **expire on**  
8 **December thirty-first of each even-numbered year.** The county commission of [~~the third~~  
9 ~~class~~] **a county described under subdivision (1) of subsection 1 of section 67.782** shall  
10 initially appoint three members to the authority, with the terms of **members staggered such**  
11 **that the term of** one member [~~each expiring on December 31, 1992, December 31, 1994, and~~  
12 ~~December 31, 1996~~] **expires on December thirty-first of each even-numbered year;**

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

16 2. A person, to be qualified to serve as a member, shall be a voter of the state for more  
17 than five years prior to [~~his~~] **the member's** election or appointment, shall be a resident in the  
18 county which [~~he~~] **the member** will represent for more than five years and shall be over the  
19 age of twenty-five years. If any member moves outside the county from which [~~he~~] **the**  
20 **member** was appointed or elected, [~~his~~] **the member's** seat shall be deemed vacant and a  
21 new member shall be appointed by the county commission of such county to complete [~~his~~]  
22 **the** unexpired term.

23 3. A person desiring to become a candidate for the authority shall pay the sum of five  
24 dollars as a filing fee to the treasurer of the county in which [~~he~~] **the person** resides, and shall  
25 file with the election authority a statement under oath that [~~he~~] **the person** possesses all of the  
26 qualifications set out in sections 67.781 to 67.790 for a member of the authority. Thereafter,  
27 [~~he~~] **such person** shall have [~~his~~] **such person's** name placed on the ballot as a candidate.

28 4. If six or more persons from [~~the second class~~] **a county described under**  
29 **subdivision (2) of subsection 1 of section 67.782** file as candidates, a primary election shall  
30 be held in August, and the four candidates who receive the most votes shall be candidates at  
31 the general election. If two or more candidates receive an equal number of votes, and if that  
32 number of votes would otherwise qualify each tied candidate for a position on the general  
33 election ballot, all such tied candidates shall be included on the general election ballot. The  
34 two candidates [~~from the second class county~~] receiving the most votes in the general election  
35 shall be declared the winners.

36 5. If four or more persons from [~~the third class~~] **a county described under**  
37 **subdivision (1) of subsection 1 of section 67.782** file as candidates, a primary election shall  
38 be held in August, and the two candidates who receive the most votes shall be candidates at  
39 the general election. If two or more candidates receive an equal number of votes, and if that  
40 number of votes would otherwise qualify each tied candidate for a position on the general  
41 election ballot, all such tied candidates shall be included on the general election ballot. The

42 candidate [~~from the second class county~~] receiving the most votes in the general election shall  
43 be declared the winner.

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

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

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

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

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

12 (5) Any third class city with a population of more than eleven thousand but less than  
13 thirteen thousand which is located in a county of the third classification with a population of  
14 more than twenty-three thousand but less than twenty-six thousand;

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

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

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

21 2. The governing body of any city or county listed in subsection 1 of this section may  
22 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
23 motels situated in the city or county or a portion thereof, which shall be not more than five  
24 percent per occupied room per night, except that such tax shall not become effective unless  
25 the governing body of the city or county submits to the voters of the city or county at a state  
26 general or primary election a proposal to authorize the governing body of the city or county to  
27 impose a tax pursuant to this section. The tax authorized by this section shall be in addition to  
28 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law  
29 and the proceeds of such tax shall be used by the city or county solely for the promotion of  
30 tourism. Such tax shall be stated separately from all other charges and taxes.

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

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

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

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

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

50 5. The governing body of any city of the fourth classification with more than fifty-one  
51 thousand inhabitants located in a county with a charter form of government and with more  
52 than two hundred fifty thousand inhabitants which adjoins another county with a charter form  
53 of government and with more than one million inhabitants may impose a tax on the charges  
54 for all sleeping rooms paid by the transient guest of hotels or motels situated in such city or a  
55 portion thereof, which tax shall be not more than two percent per occupied room per night,  
56 except that such tax shall not become effective unless the governing body of such city  
57 submits, after January 1, 2012, to the voters of that city, at an election permitted under section  
58 115.123, a proposal to authorize the governing body of the city to impose a tax under this  
59 section. The tax authorized by this section shall be in addition to any and all other taxes  
60 imposed by law, and the proceeds of such tax shall be used by the city solely for the  
61 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

62 6. **(1) The governing body of the following cities may impose a tax as provided in**  
63 **this subsection:**

64 **(a) A city with more than four thousand nine hundred but fewer than five**  
65 **thousand six hundred inhabitants and located in a county with more than four hundred**  
66 **thousand but fewer than five hundred thousand inhabitants; or**

67 **(b) A city with more than five thousand six hundred but fewer than six thousand**  
68 **three hundred inhabitants and located in a county with more than four hundred**  
69 **thousand but fewer than five hundred thousand inhabitants.**



70 **(2) The governing body of any city listed in subdivision (1) of this subsection may**  
 71 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels**  
 72 **or motels situated in such city or a portion thereof. Such tax shall not exceed five**  
 73 **percent per occupied room per night. No such tax shall become effective unless the**  
 74 **governing body of such city submits, after January 1, 2026, to the voters of that city, at**  
 75 **an election permitted under section 115.123, a proposal to authorize the governing body**  
 76 **of the city to impose a tax under this section. The tax authorized by this section shall be**  
 77 **in addition to any and all other taxes imposed by law. Such tax shall be stated**  
 78 **separately from all other charges and taxes.**

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

81 Shall (insert the name of the city or county) impose a tax on the charges  
 82 for all sleeping rooms paid by the transient guests of hotels and motels  
 83 situated in (name of city or county) at a rate of (insert rate of percent)  
 84 percent for the sole purpose of promoting tourism?

85  Yes  No

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 88 favor of the question, then the tax shall become effective on the first day of the second  
 89 calendar quarter following the calendar quarter in which the election was held. If a majority  
 90 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
 91 question, then the tax shall not become effective unless and until the question is resubmitted  
 92 under this section to the qualified voters and such question is approved by a majority of the  
 93 qualified voters voting on the question.

94 ~~[7-]~~ **8.** As used in this section, "transient guests" means a person or persons who  
 95 occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar  
 96 quarter.

97 ~~[8-]~~ **9.** This section shall not be construed as repealing any taxes levied by any city or  
 98 county on transient guests as permitted under this chapter or chapter 94 as of August 28,  
 99 2011.

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

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

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

9 (3) Any city with more than two thousand seven hundred but fewer than three  
 10 thousand inhabitants and located in a county with more than fifty thousand but fewer  
 11 than sixty thousand inhabitants and with a county seat with more than seventeen  
 12 thousand but fewer than twenty-one thousand inhabitants.

13 2. The governing body of any city listed in subsection 1 of this section may impose a  
 14 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
 15 situated in the city, which shall be not more than six-tenths of one percent per occupied room  
 16 per night ~~[, except that]~~ **for cities described under subdivision (1) or (2) of subsection 1 of**  
 17 **this section and not more than six percent per occupied room per night for cities**  
 18 **described under subdivision (3) of subsection 1 of this section.** Such tax shall not become  
 19 effective unless the governing body of the city or county submits to the voters of the city or  
 20 county at a state general or primary election a proposal to authorize the governing body of the  
 21 city to impose a tax pursuant to this section. The tax authorized by this section shall be in  
 22 addition to the charge for the sleeping room and shall be in addition to any and all taxes  
 23 imposed by law. Such tax shall be stated separately from all other charges and taxes. **For**  
 24 **cities described under subdivision (3) of subsection 1 of this section, the revenue of the**  
 25 **tax shall be used only for the purposes of promoting tourism, promoting economic**  
 26 **development, and promoting the retention and growth of any military base near the city.**

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

29 Shall (insert the name of the city) impose a tax on the charges for all  
 30 sleeping rooms paid by the transient guests of hotels and motels  
 31 situated in (name of city) at a rate of (insert **proposed rate [of percent**  
 32 **up to six tenths of one percent]**) **for the purpose of promoting**  
 33 **tourism, promoting economic development, and promoting**  
 34 **retention and growth of (insert name of military base)?**

35  Yes  No

36  
 37 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 38 favor of the question, then the tax shall become effective on the first day of the second  
 39 calendar quarter following the calendar quarter in which the election was held. If a majority  
 40 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
 41 question, then the tax shall not become effective unless and until the question is resubmitted

42 under this section to the qualified voters and such question is approved by a majority of the  
43 qualified voters voting on the question.

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

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

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

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

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

19 **3. (1) The question submitted for the tax authorized in this section shall be in**  
20 **substantially the following form: "Shall \_\_\_\_\_ (insert city name) impose a tax on the**  
21 **charges for all sleeping rooms paid by the transient guests of hotels and motels situated**  
22 **in \_\_\_\_\_ (insert city name) at a rate of \_\_\_\_\_ (insert percentage) percent, the proceeds**  
23 **of which shall be expended for the promotion of tourism?".**

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

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

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

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

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

8 2. **The governing body of any county listed in subsection 1 of this section** may  
 9 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
 10 motels situated in the county or a portion thereof, which shall not be more than five percent  
 11 per occupied room per night, except that such tax shall not become effective unless the  
 12 governing body of the county submits to the voters of the county at a state general or primary  
 13 election a proposal to authorize the governing body of the county to impose a tax under this  
 14 section. The tax authorized in this section shall be in addition to the charge for the sleeping  
 15 room and all other taxes imposed by law, and fifty percent of the proceeds of such tax shall be  
 16 used by the county to fund law enforcement with the remaining fifty percent of such proceeds  
 17 to be used to fund the promotion of tourism. Such tax shall be stated separately from all other  
 18 charges and taxes.

19 ~~2.]~~ 3. The ballot of submission for the tax authorized in this section shall be in  
 20 substantially the following form:

21 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
 22 charges for all sleeping rooms paid by the transient guests of hotels and  
 23 motels situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
 24 rate of percent) percent for the benefit of the county?  
 25  Yes  No  
 26

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

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

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

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

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

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

16           (5) Any city having a population of more than three thousand but less than eight  
17 thousand inhabitants in a county of the fourth classification having a population of greater  
18 than forty-eight thousand inhabitants;

19           (6) Any city having a population of less than two hundred fifty inhabitants in a county  
20 of the fourth classification having a population of greater than forty-eight thousand  
21 inhabitants;

22           (7) Any fourth class city having a population of more than two thousand five hundred  
23 but less than three thousand inhabitants in a county of the third classification having a  
24 population of more than twenty-five thousand but less than twenty-seven thousand  
25 inhabitants;

26           (8) Any third class city with a population of more than three thousand two hundred  
27 but less than three thousand three hundred located in a county of the third classification  
28 having a population of more than thirty-five thousand but less than thirty-six thousand;

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

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

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

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

39 (13) Any city of the third class with a population of more than seven thousand two  
40 hundred but less than seven thousand five hundred within a county of the third classification  
41 with a population of more than twenty-one thousand but less than twenty-three thousand;

42 (14) Any fourth class city having a population of more than two thousand eight  
43 hundred but less than three thousand one hundred inhabitants in a county of the third  
44 classification with a township form of government having a population of more than eight  
45 thousand four hundred but less than nine thousand inhabitants;

46 (15) Any fourth class city with a population of more than four hundred seventy but  
47 less than five hundred twenty inhabitants located in a county of the third classification with a  
48 population of more than fifteen thousand nine hundred but less than sixteen thousand  
49 inhabitants;

50 (16) Any third class city with a population of more than three thousand eight hundred  
51 but less than four thousand inhabitants located in a county of the third classification with a  
52 population of more than fifteen thousand nine hundred but less than sixteen thousand  
53 inhabitants;

54 (17) Any fourth class city with a population of more than four thousand three hundred  
55 but less than four thousand five hundred inhabitants located in a county of the third  
56 classification without a township form of government with a population greater than sixteen  
57 thousand but less than sixteen thousand two hundred inhabitants;

58 (18) Any fourth class city with a population of more than two thousand four hundred  
59 but less than two thousand six hundred inhabitants located in a county of the first  
60 classification without a charter form of government with a population of more than fifty-five  
61 thousand but less than sixty thousand inhabitants;

62 (19) Any fourth class city with a population of more than two thousand five hundred  
63 but less than two thousand six hundred inhabitants located in a county of the third  
64 classification with a population of more than nineteen thousand one hundred but less than  
65 nineteen thousand two hundred inhabitants;

66 (20) Any county of the third classification without a township form of government  
67 with a population greater than sixteen thousand but less than sixteen thousand two hundred  
68 inhabitants;

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

71 (22) Any third class city with a population of more than nine thousand five hundred  
72 but less than nine thousand seven hundred inhabitants located in a county of the first  
73 classification without a charter form of government and with a population of more than one  
74 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred  
75 inhabitants;

76 (23) Any city of the fourth classification with more than five thousand two hundred  
77 but less than five thousand three hundred inhabitants located in a county of the third  
78 classification without a township form of government and with more than twenty-four  
79 thousand five hundred but less than twenty-four thousand six hundred inhabitants;

80 (24) Any third class city with a population of more than nineteen thousand nine  
81 hundred but less than twenty thousand in a county of the first classification without a charter  
82 form of government and with a population of more than one hundred ninety-eight thousand  
83 but less than one hundred ninety-eight thousand two hundred inhabitants;

84 (25) Any city of the fourth classification with more than two thousand six hundred  
85 but less than two thousand seven hundred inhabitants located in any county of the third  
86 classification without a township form of government and with more than fifteen thousand  
87 three hundred but less than fifteen thousand four hundred inhabitants;

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

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

92 (28) Any city of the fourth classification with more than six thousand three hundred  
93 but fewer than six thousand five hundred inhabitants and located in more than one county  
94 through the creation of a tourism district which may include, in addition to the geographic  
95 area of such city, the area encompassed by the portion of the school district, located within a  
96 county of the first classification with more than ninety-three thousand eight hundred but  
97 fewer than ninety-three thousand nine hundred inhabitants, having an average daily  
98 attendance for school year 2005-06 between one thousand eight hundred and one thousand  
99 nine hundred;

100 (29) Any city of the fourth classification with more than seven thousand seven  
101 hundred but less than seven thousand eight hundred inhabitants located in a county of the first  
102 classification with more than ninety-three thousand eight hundred but less than ninety-three  
103 thousand nine hundred inhabitants;

104 (30) Any city of the fourth classification with more than two thousand nine hundred  
105 but less than three thousand inhabitants located in a county of the first classification with  
106 more than seventy-three thousand seven hundred but less than seventy-three thousand eight  
107 hundred inhabitants;

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

110 (32) Any city of the fourth classification with more than three thousand eight hundred  
111 but fewer than three thousand nine hundred inhabitants and located in any county of the first

112 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
113 thousand eight hundred inhabitants;

114 (33) Any city of the fourth classification with more than one thousand eight hundred  
115 but fewer than one thousand nine hundred inhabitants and located in any county of the first  
116 classification with more than one hundred thirty-five thousand four hundred but fewer than  
117 one hundred thirty-five thousand five hundred inhabitants;

118 (34) Any county of the third classification without a township form of government  
119 and with more than twelve thousand one hundred but fewer than twelve thousand two  
120 hundred inhabitants;

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

124 (36) Any city of the fourth classification with more than five thousand but fewer than  
125 five thousand five hundred inhabitants and located in any county with a charter form of  
126 government and with more than two hundred thousand but fewer than three hundred fifty  
127 thousand inhabitants; [Ø]

128 (37) Any city with more than four thousand but fewer than five thousand five hundred  
129 inhabitants and located in any county of the fourth classification with more than thirty  
130 thousand but fewer than forty-two thousand inhabitants; or

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

134 2. The governing body of any city or county listed in subsection 1 of this section may  
135 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,  
136 motels, bed and breakfast inns, and campgrounds and any docking facility that rents slips to  
137 recreational boats that are used by transients for sleeping, which shall be at least two percent  
138 but not more than five percent per occupied room per night, except that such tax shall not  
139 become effective unless the governing body of the city or county submits to the voters of the  
140 city or county at a state general, primary, or special election, a proposal to authorize the  
141 governing body of the city or county to impose a tax pursuant to the provisions of this section  
142 and section 67.1362. The tax authorized by this section and section 67.1362 shall be in  
143 addition to any charge paid to the owner or operator and shall be in addition to any and all  
144 taxes imposed by law and the proceeds of such tax shall be used by the city or county solely  
145 for funding the promotion of tourism. Such tax shall be stated separately from all other  
146 charges and taxes.

67.1366. 1. The governing body of a charter city with a population of more than one  
2 hundred thousand located in a charter county of the first classification may impose a tax on



3 the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
 4 breakfast inns and campgrounds which shall be at least five percent, but not more than seven  
 5 percent per occupied room per night, except that such tax shall not become effective unless  
 6 the governing body of the city submits to the voters of the city at a state general, primary or  
 7 special election, a proposal to authorize the governing body of the city to impose a tax under  
 8 the provisions of this section. The tax authorized by this section shall be in addition to any  
 9 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by  
 10 law and the proceeds of such tax shall be used by the city for funding the promotion,  
 11 operation and development of tourism **and for the operating costs of a community center.**  
 12 Such tax shall be stated separately from all other charges and taxes.

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

14 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on each sleeping  
 15 room or campsite occupied and rented by transient guests which are  
 16 used by transients for sleeping in the \_\_\_\_\_ (city), where the proceeds  
 17 shall be expended for promotion of tourism **and the costs of operating**  
 18 **a community center?**

19  Yes  No

20  
 21 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 22 favor of the question, then the tax shall become effective on the first day of the calendar  
 23 quarter following the calendar quarter in which the election was held. If a majority of the  
 24 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
 25 then the governing body for the city shall have no power to impose the tax authorized by  
 26 subsection 1 of this section unless and until the governing body of the city again submits the  
 27 question to the qualified voters of the city and such question is approved by a majority of the  
 28 qualified voters voting on the question.

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

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

34 (2) The city may enter into an agreement with the director of revenue of the state of  
 35 Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the  
 36 event any city enters into an agreement with the director of revenue of the state of Missouri  
 37 for the collection of the tax authorized in subsection 1 of this section, the director of revenue  
 38 shall perform all functions incident to the administration, collection, enforcement and  
 39 operation of such tax, and the director of revenue shall collect the additional tax authorized

40 pursuant to the provisions of subsection 1 of this section. The tax authorized under the  
 41 provisions of subsection 1 of this section shall be collected and reported upon such forms and  
 42 under such administrative rules and regulations as may be prescribed by the director of  
 43 revenue, and the director of revenue shall retain an amount not to exceed one percent for cost  
 44 of collection.

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

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

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

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

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

6 (3) **"Transient guests", individuals who, for thirty-one days or less during any**  
 7 **calendar quarter, occupy a room or rooms in a lodging establishment or occupy a**  
 8 **lodging facility.**

9 2. (1) The governing body of ~~[any county of the third classification without a~~  
 10 ~~township form of government and with more than eighteen thousand but fewer than twenty~~  
 11 ~~thousand inhabitants and with a city of the fourth classification with more than eight thousand~~  
 12 ~~but fewer than nine thousand inhabitants as the county seat]~~ **the following counties may**  
 13 **impose a tax as provided in this section:**

14 (a) **Any county with more than seventeen thousand six hundred but fewer than**  
 15 **nineteen thousand inhabitants and with a county seat with more than eight thousand**  
 16 **but fewer than ten thousand inhabitants; or**

17 (b) **Any county with more than seventeen thousand six hundred but fewer than**  
 18 **nineteen thousand inhabitants and with a county seat with more than four thousand but**  
 19 **fewer than five thousand fifty inhabitants.**

20 (2) (a) **The governing body of any county listed in subdivision (1) of this**  
 21 **subsection may impose a tax on the charges for all lodging establishment sleeping rooms**  
 22 **paid by the transient guests of [hotels or motels] lodging establishments and on the charges**  
 23 **for all lodging facilities paid by transient guests who occupy such lodging facilities that**  
 24 **are situated in the county or a portion thereof**~~[, which].~~

25 (b) **Such tax** shall be no more than six percent per occupied **lodging establishment**  
 26 **sleeping** room per night **or six percent per rental term of such lodging facility**, except that  
 27 such tax shall not become effective unless the governing body of the county submits to the  
 28 voters of the county at a state general or primary election[;] a proposal to authorize the  
 29 governing body of the county to impose a tax pursuant to this section.

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

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

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

36 ~~[2-]~~ **3.** The ballot of submission for the tax authorized in this section shall be in  
 37 substantially the following form:

38 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
 39 charges for all sleeping rooms **and on the charges for all short-term**  
 40 **rentals** paid by the transient guests of ~~[hotels and motels]~~ **lodging**  
 41 **establishments and lodging facilities** situated in \_\_\_\_\_ (name of  
 42 county) at a rate of \_\_\_\_\_ (insert rate of percent) percent for the sole  
 43 purpose of promoting tourism?

44  Yes  No

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

47 **4. If a majority of the votes cast on the question by the qualified voters voting**  
 48 **thereon are in favor of the question, the tax shall become effective on the first day of the**  
 49 **second calendar quarter following the calendar quarter in which the election was held.**  
 50 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
 51 **opposed to the question, the tax authorized by this section shall not become effective**  
 52 **unless and until the question is resubmitted under this section to the qualified voters of**  
 53 **the county and such question is approved by a majority of the qualified voters of the**  
 54 **county voting on the question.**

55 **5. Any county that imposed a tax under this section before the effective date of**  
 56 **this section may impose such tax upon the charges for all lodging establishment sleeping**  
 57 **rooms paid by the transient guests of lodging establishments and on the charges for all**  
 58 **lodging facilities paid by transient guests who occupy such lodging facilities under this**  
 59 **section without requiring a separate vote authorizing the imposition of such tax upon**  
 60 **such lodging establishment or lodging facility charges.**

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

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

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

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

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

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

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

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

**(8) Any county that borders on or that contains part of a lake with at least one thousand miles of shoreline.**

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

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

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

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

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

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

**79.235. 1. Notwithstanding any other provision of law to the contrary, for any city of the fourth classification with fewer than two thousand inhabitants, if a statute or ordinance authorizes the mayor of such city to appoint a member of a board or commission, any requirement that the appointed person be a resident of the city shall be deemed satisfied if the person owns real property or a business in the city, regardless of whether the position to which the appointment is made is considered an officer of the city under section 79.250.**

**2. Notwithstanding any other provision of law to the contrary, for any city of the fourth classification with fewer than two thousand inhabitants, if a statute or ordinance authorizes the mayor of such city to appoint a member of a board that manages a municipal utility of the city, any requirement that the appointed person be a resident of the city shall be deemed satisfied if all of the following conditions are met:**

- (1) The board has no authority to set utility rates or to issue bonds;**
- (2) The person resides within five miles of the city limits;**
- (3) The person owns real property or a business in the city;**
- (4) The person or the person's business is a customer of a public utility, as described under section 91.450, managed by the board; and**
- (5) The person has no pecuniary interest in, and is not an employee or board member of, any utility company that offers the same kind of service as a utility managed by the board.**

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

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

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

(3) "Municipality", any ~~[village or fourth class city with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants]~~ **city with more than one hundred sixty-five but fewer than one hundred eighty-five inhabitants and located in a county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than four thousand but fewer than five thousand inhabitants;**

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

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

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

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

21 (2) The taxes shall be imposed ~~[solely]~~ for the ~~[purpose]~~ **purposes** of funding the  
 22 construction, maintenance, and operation of capital improvements, **emergency services, and**  
 23 **public safety**. The order or ordinance shall not become effective unless the governing body  
 24 of the municipality submits to the voters of the municipality at a state general or primary  
 25 election a proposal to authorize the governing body of the municipality to impose taxes under  
 26 this section. The taxes authorized in this section shall be in addition to the charge for the  
 27 sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by  
 28 law, and shall be stated separately from all other charges and taxes.

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

31 Shall \_\_\_\_\_ (insert the name of the municipality) impose a tax on the  
 32 charges for all retail sales of food at a food establishment situated in \_\_\_\_  
 33 \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent)  
 34 percent, and for all sleeping rooms paid by the transient guests of  
 35 hotels and motels situated in \_\_\_\_\_ (name of municipality) at a rate of  
 36 \_\_\_\_\_ (insert rate of percent) percent, ~~[solely]~~ for the ~~[purpose]~~  
 37 **purposes** of funding the construction, maintenance, and operation of  
 38 capital improvements, **emergency services, and public safety?**

39  Yes  No

40  
 41 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 42 favor of the question, then the taxes shall become effective on the first day of the second  
 43 calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a  
 44 majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 45 to the question, then the taxes shall not become effective unless and until the question is  
 46 resubmitted under this section to the qualified voters and such question is approved by a  
 47 majority of the qualified voters voting on the question.

48 4. Any tax on the retail sales of food imposed under this section shall be administered,  
 49 collected, enforced, and operated as required in section 32.087, and any transient guest tax  
 50 imposed under this section shall be administered, collected, enforced, and operated by the  
 51 municipality imposing the tax. All revenue generated by the tax shall be deposited in a  
 52 special trust fund and shall be used solely for the designated purposes. If the tax is repealed,

53 all funds remaining in the special trust fund shall continue to be used solely for the designated  
 54 purposes. Any funds in the special trust fund which are not needed for current expenditures  
 55 may be invested in the same manner as other funds are invested. Any interest and moneys  
 56 earned on such investments shall be credited to the fund.

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

61 Shall \_\_\_\_\_ (insert the name of the municipality) repeal the taxes  
 62 imposed at the rates of \_\_\_\_\_ (insert rate of percent) and \_\_\_\_\_  
 63 (insert rate of percent) percent for the ~~[purpose]~~ **purposes** of funding  
 64 the construction, maintenance, and operation of capital improvements,  
 65 **emergency services, and public safety?**

66  Yes  No

67

68 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
 69 effective on December thirty-first of the calendar year in which such repeal was approved. If  
 70 a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 71 to the repeal, then the tax authorized in this section shall remain effective until the question is  
 72 resubmitted under this section to the qualified voters, and the repeal is approved by a majority  
 73 of the qualified voters voting on the question.

74 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing  
 75 body of any municipality that has adopted the taxes authorized in this section receives a  
 76 petition, signed by ten percent of the registered voters of the municipality voting in the last  
 77 gubernatorial election, calling for an election to repeal the taxes imposed under this section,  
 78 the governing body shall submit to the voters of the municipality a proposal to repeal the  
 79 taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are  
 80 in favor of the repeal, that repeal shall become effective on December thirty-first of the  
 81 calendar year in which such repeal was approved. If a majority of the votes cast on the  
 82 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall  
 83 remain effective until the question is resubmitted under this section to the qualified voters and  
 84 the repeal is approved by a majority of the qualified voters voting on the question.

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

3 (a) Any city of the third classification with more than ten thousand eight hundred but  
 4 less than ten thousand nine hundred inhabitants located at least partly within a county of the

5 first classification with more than one hundred eighty-four thousand but less than one  
6 hundred eighty-eight thousand inhabitants;

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

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

11 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
12 thousand inhabitants;

13 (e) Any home rule city with more than seventy-three thousand but fewer than  
14 seventy-five thousand inhabitants;

15 (f) Any city of the fourth classification with more than thirteen thousand five hundred  
16 but fewer than sixteen thousand inhabitants;

17 (g) Any city of the fourth classification with more than seven thousand but fewer than  
18 eight thousand inhabitants;

19 (h) Any city of the fourth classification with more than four thousand but fewer than  
20 four thousand five hundred inhabitants and located in any county of the first classification  
21 with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

22 (i) Any city of the third classification with more than thirteen thousand but fewer than  
23 fifteen thousand inhabitants and located in any county of the third classification without a  
24 township form of government and with more than thirty-three thousand but fewer than thirty-  
25 seven thousand inhabitants;

26 (j) Any city of the fourth classification with more than three thousand but fewer than  
27 three thousand three hundred inhabitants and located in any county of the third classification  
28 without a township form of government and with more than eighteen thousand but fewer than  
29 twenty thousand inhabitants and that is not the county seat of such county;

30 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants  
31 and partially located in a county with more than two hundred thirty thousand but fewer than  
32 two hundred sixty thousand inhabitants;

33 (l) Any city with more than four thousand nine hundred but fewer than five thousand  
34 six hundred inhabitants and located in a county with more than thirty thousand but fewer than  
35 thirty-five thousand inhabitants; [☞]

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

39 (n) **Any city with more than fifty-one thousand but fewer than fifty-eight**  
40 **thousand inhabitants and located in more than one county;**



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

43 (p) Any city with more than twelve thousand five hundred but fewer than  
 44 fourteen thousand inhabitants and located in a county with more than twenty-two  
 45 thousand but fewer than twenty-five thousand inhabitants and with a county seat with  
 46 more than nine hundred but fewer than one thousand four hundred inhabitants;

47 (q) Any city with more than five thousand six hundred but fewer than six  
 48 thousand three hundred inhabitants and that is the county seat of a county with more  
 49 than twenty-two thousand but fewer than twenty-five thousand inhabitants; or

50 (r) Any city with more than eighteen thousand but fewer than twenty thousand  
 51 inhabitants and that is the county seat of a county with more than fifty thousand but  
 52 fewer than sixty thousand inhabitants.

53 (2) The governing body of any city listed in subdivision (1) of this subsection is  
 54 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half  
 55 of one percent on all retail sales made in such city which are subject to taxation under the  
 56 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for  
 57 such city, which shall be limited to expenditures on equipment, salaries and benefits, and  
 58 facilities for police, fire and emergency medical providers. The tax authorized by this section  
 59 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
 60 order imposing a sales tax pursuant to the provisions of this section shall be effective unless  
 61 the governing body of the city submits to the voters of the city, at a county or state general,  
 62 primary or special election, a proposal to authorize the governing body of the city to impose a  
 63 tax.

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

67 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales  
 68 tax of \_\_\_\_\_ (insert amount) for the purpose of improving  
 69 the public safety of the city?

70  YES  NO

71 If you are in favor of the question, place an "X" in the box  
 72 opposite "YES". If you are opposed to the question, place an "X"  
 73 in the box opposite "NO".

74

75 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
 76 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and  
 77 any amendments thereto shall be in effect on the first day of the second calendar quarter after

78 the director of revenue receives notification of adoption of the local sales tax. If a proposal  
79 receives less than the required majority, then the governing body of the city shall have no  
80 power to impose the sales tax herein authorized unless and until the governing body of the  
81 city shall again have submitted another proposal to authorize the governing body of the city to  
82 impose the sales tax authorized by this section and such proposal is approved by the required  
83 majority of the qualified voters voting thereon. However, in no event shall a proposal  
84 pursuant to this section be submitted to the voters sooner than twelve months from the date of  
85 the last proposal pursuant to this section.

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

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

94 5. All sales taxes collected by the director of the department of revenue under this  
95 section on behalf of any city, less one percent for cost of collection which shall be deposited  
96 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
97 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
98 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall  
99 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
100 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be  
101 transferred and placed to the credit of the general revenue fund. The director of the  
102 department of revenue shall keep accurate records of the amount of money in the trust and  
103 which was collected in each city imposing a sales tax pursuant to this section, and the records  
104 shall be open to the inspection of officers of the city and the public. Not later than the tenth  
105 day of each month the director of the department of revenue shall distribute all moneys  
106 deposited in the trust fund during the preceding month to the city which levied the tax; such  
107 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
108 arising from the trust fund shall be by an appropriation act to be enacted by the governing  
109 body of each such city. Expenditures may be made from the fund for any functions  
110 authorized in the ordinance or order adopted by the governing body submitting the tax to the  
111 voters.

112 6. The director of the department of revenue may make refunds from the amounts in  
113 the trust fund and credited to any city for erroneous payments and overpayments made, and  
114 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city

115 abolishes the tax, the city shall notify the director of the department of revenue of the action at  
116 least ninety days prior to the effective date of the repeal and the director of the department of  
117 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
118 amount collected after receipt of such notice to cover possible refunds or overpayment of the  
119 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
120 After one year has elapsed after the effective date of abolition of the tax in such city, the  
121 director of the department of revenue shall remit the balance in the account to the city and  
122 close the account of that city. The director of the department of revenue shall notify each city  
123 of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

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

13 **2. The ballot of submission for the tax authorized in this section shall be in  
14 substantially the following form: "Shall \_\_\_\_\_ (insert the name of the city) impose a  
15 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
16 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of percent) percent for  
17 general revenue purposes?"**

18 **3. If a majority of the votes cast on the question by the qualified voters voting  
19 thereon are in favor of the question, the tax shall become effective on the first day of the  
20 second calendar quarter following the calendar quarter in which the election was held.  
21 If a majority of the votes cast on the question by the qualified voters voting thereon are  
22 opposed to the question, the tax authorized by this section shall not become effective**

23 unless and until the question is resubmitted under this section to the qualified voters of  
24 the city and such question is approved by a majority of the qualified voters of the city  
25 voting on the question.

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

94.1016. 1. As used in this section, the following terms mean:

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

4 (2) "Lodging facility", a short-term rental of a house, condominium, or other  
5 similar facility offering similar lodging accommodations;

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

9 2. (1) The governing body of a village with more than fifty-two but fewer than  
10 sixty-one inhabitants and located in a county with more than twenty-two thousand but  
11 fewer than twenty-five thousand inhabitants and with a county seat with more than  
12 twelve thousand five hundred but fewer than sixteen thousand inhabitants may impose  
13 a tax on the charges for all lodging establishment sleeping rooms paid by the transient  
14 guests of lodging establishments and on the charges for all lodging facilities paid by  
15 transient guests who occupy such lodging facilities that are situated in the village or a  
16 portion thereof.

17 (2) Such tax shall not be more than six percent per occupied lodging  
18 establishment room per night or six percent per rental term of such lodging facility. The  
19 tax authorized in this section shall be in addition to the charge for the lodging  
20 establishment sleeping room or lodging facility and all other taxes imposed by law. Such  
21 tax shall be stated separately from all other charges and taxes.

22 (3) The proceeds of such tax shall be used by the village for economic  
23 development purposes and the construction and maintenance of infrastructure  
24 improvements.

25 3. (1) Such tax shall not become effective unless the governing body of the  
26 village submits to the voters of the village at a state general or primary election a  
27 proposal to authorize the governing body of the village to impose a tax under this  
28 section.

29 (2) The ballot of submission for the tax authorized in this section shall be in  
30 substantially the following form: "Shall \_\_\_\_\_ (insert the name of the village) impose a  
31 tax on the charges for all sleeping rooms and on the charges for all short-term rentals  
32 paid by the transient guests of lodging establishments and lodging facilities situated in \_

33 \_\_\_\_\_ (name of village) at a rate of \_\_\_\_\_ (insert percentage) percent for economic  
 34 development purposes and the construction and maintenance of infrastructure  
 35 improvements?".

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

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

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

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

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

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

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

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

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

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

34 ~~8. The provisions of this section apply to the board of directors of~~  
35 ~~every transportation development district organized under sections 238.200 to~~  
36 ~~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]~~ **failure**  
36 **to timely submit a copy of the annual financial statement** to the department of revenue.  
37 Upon notification from the state auditor's office that a political subdivision failed to timely  
38 submit a copy of the annual financial statement, the department of revenue shall notify such  
39 political subdivision by certified mail that the statement has not been received. Such notice  
40 shall clearly set forth the following:

41 (1) The name of the political subdivision;

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

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

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

51

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

57 11. The department of revenue may collect the fine authorized under the provisions of  
58 subsection 9 of this section by offsetting any sales or use tax distributions due to the political  
59 subdivision. The director of revenue shall retain two percent for the cost of such collection.



60 The remaining revenues collected from such violations shall be distributed annually to the  
 61 schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines  
 62 collected for any breach of the penal laws of the state are distributed.

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

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

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

78 15. **The director of revenue shall have the authority to make a one-time**  
 79 **downward adjustment to any outstanding penalty imposed under this section on a**  
 80 **political subdivision if the director determines the fine is uncollectable. The director of**  
 81 **revenue may prescribe rules and regulations necessary to carry out the provisions of this**  
 82 **subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
 83 **is created under the authority delegated in this section shall become effective only if it**  
 84 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
 85 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
 86 **vested with the general assembly pursuant to chapter 536 to review, to delay the**  
 87 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**  
 88 **then the grant of rulemaking authority and any rule proposed or adopted after August**  
 89 **28, 2025, shall be invalid and void.**

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

7 ~~2. In addition to the names of all record owners or the names of all~~  
~~owners appearing on the land tax book it is only necessary in the printed and~~

8 published list to state in the aggregate the amount of taxes, penalty, interest  
9 and cost due thereon, each year separately stated.

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

18 ~~4. The county collector, on or before the day of sale, shall insert at the~~  
19 ~~foot of the list on his or her record a copy of the notice and certify on his or her~~  
20 ~~record immediately following the notice the name of the newspaper of the~~  
21 ~~county in which the notice was printed and published and the dates of~~  
22 ~~insertions thereof in the newspaper.~~

23 ~~5. The expense of such printing shall be paid out of the county treasury~~  
24 ~~and shall not exceed the rate provided for in chapter 493, relating to legal~~  
25 ~~publications, notices and advertisements, and the cost of printing at the rate~~  
26 ~~paid by the county shall be taxed as part of the costs of the sale of any land or~~  
27 ~~lot contained in the list.~~

28 ~~6. The county collector shall cause the affidavit of the printer, editor or~~  
29 ~~publisher of the newspaper in which the list of delinquent lands and notice of~~  
30 ~~sale was published, as provided by section 493.060, with the list and notice~~  
31 ~~attached, to be recorded in the office of the recorder of deeds of the county,~~  
32 ~~and the recorder shall not charge or receive any fees for recording the same.~~

33 ~~7. The county collector may have a separate list of such lands, without~~  
34 ~~legal descriptions or the names of the record owners, printed in a newspaper of~~  
35 ~~general circulation published in such county for three consecutive weeks~~  
36 ~~before the sale of such lands for a parcel or lot of land that:~~

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

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

41  
42 ~~The notice shall state that legal descriptions and the names of the record~~  
43 ~~owners of such lands shall be posted at any county courthouse within the~~  
44 ~~county and the office of the county collector.~~

45 ~~8. If, in the opinion of the county collector, an adequate legal~~  
46 ~~description of the delinquent land and lots cannot be obtained through~~  
47 ~~researching the documents available through the recorder of deeds, the~~  
48 ~~collector may commission a professional land surveyor to prepare an adequate~~  
49 ~~legal description of the delinquent land and lots in question. The costs of any~~  
50 ~~commissioned land survey deemed necessary by the county collector shall be~~  
51 ~~taxed as part of the costs of the sale of any land or lots contained in the list~~  
52 ~~prepared under this section.]~~

140.170. 1. Except for lands described in subsection 7 of this section, the county  
2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some

3 newspaper of general circulation published in the county for three consecutive weeks, one  
4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth  
5 Monday in August.

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

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

17         4. The county collector, on or before the day of sale, shall insert at the foot of the list  
18 on his or her record a copy of the notice and certify on his or her record immediately  
19 following the notice the name of the newspaper of the county in which the notice was printed  
20 and published and the dates of insertions thereof in the newspaper.

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

25         6. The county collector shall cause the affidavit of the printer, editor or publisher of  
26 the newspaper in which the list of delinquent lands and notice of sale was published, as  
27 provided by section 493.060, with the list and notice attached, to be recorded in the office of  
28 the recorder of deeds of the county, and the recorder shall not charge or receive any fees for  
29 recording the same.

30         7. The county collector may have a separate list of such lands, without legal  
31 descriptions or the names of the record owners, printed in a newspaper of general circulation  
32 published in such county for three consecutive weeks before the sale of such lands for a parcel  
33 or lot of land that:

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

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

38

39 The notice shall state that legal descriptions and the names of the record owners of such lands  
40 shall be posted at any county courthouse within the county and the office of the county  
41 collector.

42 8. If, in the opinion of the county collector, an adequate legal description of the  
43 delinquent land and lots cannot be obtained through researching the documents available  
44 through the recorder of deeds, the collector may commission a professional land surveyor to  
45 prepare an adequate legal description of the delinquent land and lots in question. The costs of  
46 any commissioned land survey deemed necessary by the county collector shall be taxed as  
47 part of the costs of the sale of any land or lots contained in the list prepared under this section.

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

5 2. (1) The person or land bank agency offering at said sale, **whether in person or by**  
6 **electronic media**, to pay the required sum for a tract shall be considered the purchaser of  
7 such land; provided, no sale shall be made to any person or designated agent who:

8 (a) Is currently delinquent on any tax payments on any property, other than a  
9 delinquency on the property being offered for sale, and who does not sign an affidavit stating  
10 such at the time of sale. Failure to sign such affidavit as well as signing a false affidavit may  
11 invalidate such sale;

12 (b) Is a member of the governing body of a land bank agency;

13 (c) Is an employee of a land bank agency;

14 (d) Is an elected or appointed official of the governing body, or an employee of such  
15 official, of the political subdivision in which a land bank agency is located; or

16 (e) Is related within the second degree of consanguinity to a person described in  
17 paragraphs (b) to (d) of this subdivision.

18 (2) No bid shall be received from any person not a resident of the state of Missouri or  
19 a foreign corporation or entity all deemed nonresidents. A nonresident shall file with said  
20 collector an agreement in writing consenting to the jurisdiction of the circuit court of the  
21 county in which such sale shall be made, and also filing with such collector an appointment of  
22 some citizen of said county as agent of said nonresident, and consenting that service of  
23 process on such agent shall give such court jurisdiction to try and determine any suit growing  
24 out of or connected with such sale for taxes. After the delinquent auction sale, any certificate  
25 of purchase shall be issued to the agent. After meeting the requirements of section 140.405,  
26 the property shall be conveyed to the agent on behalf of the nonresident, and the agent shall  
27 thereafter convey the property to the nonresident. A collector may preclude a prospective

28 bidder from participating in a sale for failure to comply with any of the provisions of this  
29 section.

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

36 4. No person residing in any home rule city with more than seventy-one thousand but  
37 fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under  
38 this section unless such person has, no later than ten days before the sale date, demonstrated  
39 to the satisfaction of the official charged by law with conducting the sale that the person is not  
40 the owner of any parcel of real property that has two or more violations of the municipality's  
41 building or housing codes. A prospective bidder may make such a demonstration by  
42 presenting statements from the appropriate collection and code enforcement officials of the  
43 municipality. This subsection shall not apply to any taxing authority or land bank agency, and  
44 entities shall be eligible to bid at any sale conducted under this section without making such a  
45 demonstration.

205.971. 1. The board of aldermen or other governing body of a city not within a  
2 county and the county commission or other governing body of the county, except for a county  
3 of the first classification having a charter form of government containing in part a city with a  
4 population of more than three hundred fifty thousand inhabitants, or a county of the first  
5 classification having a charter form of government with a population of at least nine hundred  
6 thousand inhabitants may, upon approval of a majority of the qualified voters of such city or  
7 county thereon, levy and collect a tax not to exceed four mills per dollar of assessed valuation  
8 upon all taxable property within the city or county for the purpose of establishing and  
9 maintaining the county sheltered workshop, residence, facility and/or related services. The  
10 county commission or other governing body of a county of the first classification having a  
11 charter form of government containing in whole or part a city with a population of more than  
12 three hundred fifty thousand inhabitants, or a county of the first classification having a charter  
13 form of government with a population of at least nine hundred thousand inhabitants may,  
14 upon approval of a majority of the qualified voters of such county or city voting thereon, levy  
15 and collect a tax not to exceed two mills per dollar of assessed valuation upon all taxable  
16 property within such county or city for the purpose of establishing and maintaining the county  
17 or city sheltered workshop, residence, facility and/or related services. The tax so levied shall  
18 be collected along with other county taxes, or in the case of a city not within a county, with  
19 other city taxes, in the manner provided by law.

20           2. All funds collected for [~~this~~] the purpose **of establishing and maintaining the**  
21 **county or city sheltered workshop, residence, facility, related services, or any**  
22 **combination thereof** shall be deposited in a special fund and shall be used for no other  
23 purpose.

24           3. Deposits in the fund shall be expended only upon approval of the board **as follows:**

25           **(1) Board-approved expenditures shall include funds for the operations and**  
26 **maintenance of sheltered workshops that are compliant with board funding request**  
27 **requirements;**

28           **(2) No board of directors, as established under section 205.968, shall require**  
29 **additional certifications or requirements for a compliant and credentialed applicant**  
30 **that are contrary to, or not currently required by, rules and standards developed and**  
31 **adopted by the department of elementary and secondary education for the operation of**  
32 **a sheltered workshop; and**

33           **(3) This section shall not be construed to prohibit board expenditures from being**  
34 **used for the purposes of residence, facility, related services, or any combination thereof**  
35 **in addition to using board expenditures for the establishment or maintenance of the**  
36 **county or city sheltered workshop.**

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

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

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

16           4. The agreement which specifies the duties of each county shall contain the  
17 following:

18           (1) The name of the district;

19           (2) The names of the counties within the district;

20           (3) The formula for calculating each county's contribution to the costs of the district;

21 (4) The types of prisoners which the regional jail may house, limited to prisoners  
22 which may be transferred to counties under state law;

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

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

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

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

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

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

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

6 (2) To adopt an official seal;

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

9 (4) To sue and be sued;

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

12 (6) To acquire, construct, reconstruct, repair, alter, improve, ~~and~~ **equip**, extend, **and**  
13 **maintain** jail facilities;

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

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

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

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

4 2. Each commissioner shall serve during ~~his~~ **such commissioner's** tenure as sheriff  
5 or as presiding commissioner.

6 3. Commissioners shall serve until their successors **in their county offices** have ~~been~~  
 7 ~~duly appointed~~ **assumed office**. Vacancies on the commission shall be filled by the  
 8 succeeding sheriff or presiding commissioner for the remainder of the term.

9 4. Commissioners shall serve without compensation, except that they shall be  
 10 reimbursed by the district for their reasonable and necessary expenses in the performance of  
 11 their duties.

12 5. A jail commissioner from each county in the district shall present a proposed  
 13 budget to the county commission.

221.407. 1. The commission of any regional jail district may impose, by order, a  
 2 sales tax ~~[in the amount]~~ of ~~[one-eighth of one percent, one-fourth of one percent, three-~~  
 3 ~~eighths of one percent, or one-half of]~~ **up to** one percent on all retail sales made in such  
 4 region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525  
 5 for the purpose of providing jail services ~~[and court]~~, facilities, and equipment for such  
 6 region. The tax authorized by this section shall be in addition to any and all other sales taxes  
 7 allowed by law, except that no order imposing a sales tax pursuant to this section shall be  
 8 effective unless the commission submits to the voters of the district, on any election date  
 9 authorized in chapter 115, a proposal to authorize the commission to impose a tax.

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

12 Shall the \_\_\_\_\_ **(insert district name)** regional jail district ~~[of \_\_\_\_\_~~  
 13 ~~—(counties' names)]~~ impose a region-wide sales tax of \_\_\_\_\_ (insert  
 14 amount) for the purpose of providing jail services ~~[and court]~~,  
 15 facilities, and equipment for the region?

16  Yes  No

17 If you are in favor of the question, place an "X" in the box opposite  
 18 "YES". If you are opposed to the question, place an "X" in the box  
 19 opposite "NO".

20  
 21 If a majority of the votes cast on the proposal by the qualified voters of the district voting  
 22 thereon are in favor of the proposal, then the order and any amendment to such order shall be  
 23 in effect on the first day of the second quarter immediately following the election approving  
 24 the proposal. If the proposal receives less than the required majority, the commission shall  
 25 have no power to impose the sales tax authorized pursuant to this section unless and until the  
 26 commission shall again have submitted another proposal to authorize the commission to  
 27 impose the sales tax authorized by this section and such proposal is approved by the  
 28 ~~[required]~~ majority of the qualified voters of the district voting on such proposal~~[- however, in~~



29 ~~no event shall a proposal pursuant to this section be submitted to the voters sooner than~~  
30 ~~twelve months from the date of the last submission of a proposal pursuant to this section].~~

31 **3. (1) In the case of a county attempting to join an existing district that levies a**  
32 **sales tax under subsection 1 of this section, the joining county may impose, by order or**  
33 **ordinance, a district sales tax in such county. The order or ordinance shall not become**  
34 **effective unless the county commission submits to the voters residing in the county at a**  
35 **municipal election or a state general, primary, or special election a proposal to join the**  
36 **regional jail district and to authorize the county commission to impose a tax under this**  
37 **subsection. The tax authorized by this subsection shall be in addition to any and all**  
38 **other taxes. Such tax shall be stated separately from all other charges and taxes.**

39 **(2) The question submitted shall be in substantially the following form: "Shall**  
40 **the \_\_\_\_\_ (insert district name) extend its regional jail district boundaries to include \_\_**  
41 **\_\_\_\_\_ (insert joining county name) and impose a regional jail district sales tax at a rate of**  
42 **\_\_\_\_\_ (insert percentage) percent in \_\_\_\_\_ (insert joining county name) for the**  
43 **purpose of providing jail services, facilities, and equipment for the region?".**

44 **(3) If a majority of the votes cast on the question by the qualified voters voting**  
45 **thereon are in favor of the question, the county shall be deemed to have joined the**  
46 **regional jail district under a rewritten agreement under subsection 3 of section 221.400,**  
47 **and the tax shall become effective on the first day of the second calendar quarter**  
48 **following the calendar quarter in which the election was held. If a majority of the votes**  
49 **cast on the question by the qualified voters voting thereon are opposed to the question,**  
50 **the county shall not join the regional jail district, and the tax shall not become effective**  
51 **unless and until the question is resubmitted under this section to the qualified voters of**  
52 **the county and such question is approved by a majority of the qualified voters of the**  
53 **county voting on the question.**

54 **4. All revenue received by a district from the tax authorized pursuant to this section**  
55 **shall be deposited in a special trust fund and shall be used solely for providing jail services**  
56 **~~and court~~, facilities, and equipment for such district for so long as the tax shall remain in**  
57 **effect.**

58 ~~[4.]~~ **5. Once the tax authorized by this section is abolished or terminated by any**  
59 **means, all funds remaining in the special trust fund shall be used solely for providing jail**  
60 **services ~~and court~~, facilities, and equipment for the district. Any funds in such special trust**  
61 **fund which are not needed for current expenditures may be invested by the commission in**  
62 **accordance with applicable laws relating to the investment of other county funds.**

63 ~~[5.]~~ **6. All sales taxes collected by the director of revenue pursuant to this section on**  
64 **behalf of any district, less one percent for cost of collection which shall be deposited in the**  
65 **state's general revenue fund after payment of premiums for surety bonds as provided in**

66 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
67 known as the "Regional Jail District Sales Tax Trust Fund". The moneys in the regional jail  
68 district sales tax trust fund shall not be deemed to be state funds and shall not be commingled  
69 with any funds of the state. The director of revenue shall keep accurate records of the amount  
70 of money in the trust fund which was collected in each district imposing a sales tax pursuant  
71 to this section, and the records shall be open to the inspection of officers of each member  
72 county and the public. Not later than the tenth day of each month the director of revenue shall  
73 distribute all moneys deposited in the trust fund during the preceding month to the district  
74 which levied the tax. Such funds shall be deposited with the treasurer of each such district,  
75 and all expenditures of funds arising from the regional jail district sales tax trust fund shall be  
76 paid pursuant to an appropriation adopted by the commission and shall be approved by the  
77 commission. Expenditures may be made from the fund for any ~~[function authorized in the~~  
78 ~~order adopted by the commission submitting the regional jail district tax to the voters]~~ **of the**  
79 **district's authorized purposes.**

80 ~~[6.]~~ 7. The director of revenue may make refunds from the amounts in the trust fund  
81 and credited to any district for erroneous payments and overpayments made, and may redeem  
82 dishonored checks and drafts deposited to the credit of such districts. If any district abolishes  
83 the tax, the commission shall notify the director of revenue of the action at least ninety days  
84 prior to the effective date of the repeal, and the director of revenue may order retention in the  
85 trust fund, for a period of one year, of two percent of the amount collected after receipt of  
86 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored  
87 checks and drafts deposited to the credit of such accounts. After one year has elapsed after  
88 the effective date of abolition of the tax in such district, the director of revenue shall remit the  
89 balance in the account to the district and close the account of that district. The director of  
90 revenue shall notify each district in each instance of any amount refunded or any check  
91 redeemed from receipts due the district.

92 ~~[7.]~~ 8. Except as provided in this section, all provisions of sections 32.085 and 32.087  
93 shall apply to the tax imposed pursuant to this section.

94 ~~[8.—The provisions of this section shall expire September 30, 2028.]~~

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

- 3 (1) It shall implement the agreement approved by the counties within the district
- 4 under section 221.400;
- 5 (2) It shall determine the means to establish a regional jail for the district;
- 6 (3) It shall appoint a director for the regional jail;

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

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

11 (6) It may buy, lease, or sell real **or personal** property for the purpose of establishing  
12 **and maintaining** a regional jail, and it may contract with public or private entities ~~for the~~  
13 ~~planning and acquisition of a jail~~ **to acquire, construct, reconstruct, repair, alter, improve,**  
14 **equip, and extend a regional jail;**

15 (7) It may contract with ~~the department of corrections and with cities and other~~  
16 ~~counties in this state~~ **governmental entities including, but not limited to, departments**  
17 **and instrumentalities thereof, or private entities** for the housing of prisoners;

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

20 (9) It shall approve a location for the regional jail ~~which is generally central to~~ **that**  
21 **is within** the district.

251.034. Payments made under sections 251.032 to 251.038 to the various regional  
2 planning commissions shall be distributed on a matching basis of one-half state funds for one-  
3 half of local funds. No local unit shall receive any payment without providing the matching  
4 funds required. The state funds so allocated shall not exceed the sum of ~~sixty-five~~ **one**  
5 **hundred thirty** thousand dollars for the East-West Gateway ~~Coordinating~~ **Council of**  
6 **Governments** and for the Mid-America Regional Council. The remaining allocated state  
7 funds shall not exceed the sum of ~~twenty-five~~ **fifty** thousand dollars for each of the  
8 following regional planning commissions: South Central Ozark, Ozark Foothills, Green  
9 Hills, ~~Show Me,~~ Bootheel, ~~Missouri Valley, Ozark Gateway,~~ Mark Twain, ~~ABCD,~~  
10 Southeast Missouri, Boonslick, Northwest Missouri, Mid-Missouri, Kaysinger Basin, Lake of  
11 the Ozarks, Meramec, Northeast Missouri, **Harry S Truman, MO-Kan, Pioneer Trails,** and  
12 ~~Lakes Country~~ **Southwest Missouri. Beginning July 1, 2027, and each year after, the**  
13 **maximum grant amount for each regional planning commission shall be adjusted with**  
14 **the consumer price index.**

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

2 (1) "Common area", any area designated as a common area in a development  
3 **plan for an entertainment district approved by the governing body of the county, city,**  
4 **town, or village; any area of a public right-of-way that is adjacent to or within the**  
5 **entertainment district; and any other area identified in the development plan;**

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

8           **(a) Is located in any city with more than one thousand nine hundred but fewer**  
9 **than two thousand one hundred fifty inhabitants and partially located in a county with**  
10 **more than twenty-two thousand but fewer than twenty-five thousand inhabitants and**  
11 **with a county seat with more than one hundred but fewer than five hundred**  
12 **inhabitants; and**

13           **(b) Contains a combination of entertainment venues, bars, nightclubs, and**  
14 **restaurants;**

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

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

25           **3. An applicant granted an entertainment district special license under this**  
26 **section shall pay a license fee of three hundred dollars per year.**

27           **4. Notwithstanding any other provision of this chapter to the contrary, on such**  
28 **days and at such times during the hours a license is allowed under this chapter to sell**  
29 **alcoholic beverages, persons may be allowed to leave licensed establishments located in**  
30 **portions of the entertainment district with an alcoholic beverage and enter upon and**  
31 **consume the alcoholic beverage within other licensed establishments and common areas**  
32 **located in portions of the entertainment district. No person shall take any alcoholic**  
33 **beverage or alcoholic beverages outside the boundaries of the entertainment district. At**  
34 **times when a person is allowed to consume alcoholic beverages dispensed from portable**  
35 **bars and in common areas of all or any portion of the entertainment district, the**  
36 **entertainment district shall ensure that minors can be easily distinguished from persons**  
37 **of legal age buying alcoholic beverages.**

38           **5. Every licensee within the entertainment district shall serve alcoholic**  
39 **beverages in containers that display and contain the licensee's trade name or logo or**  
40 **some other mark that is unique to that license and licensee.**

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

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