

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 532
103RD GENERAL ASSEMBLY

1324H.05C

JOSEPH ENGLER, Chief Clerk

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, 70.630, 70.655, 70.680, 70.690, 70.745, 70.746, 70.747, 86.200, 87.140, 87.145, 87.155, 87.260, 87.350, 94.838, 94.900, 115.127, 140.190, 169.490, 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.

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.

1606, one hundred first general 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 fifty-one new sections relating to political subdivisions.

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, 70.630, 70.655, 70.680, 70.690, 70.745, 70.746, 70.747, 3 86.200, 87.140, 87.145, 87.155, 87.260, 87.350, 94.838, 94.900, 115.127, 140.190, 169.490, 4 221.400, 221.402, 221.405, 221.407, 221.410, and 251.034, RSMo, and section 50.327 as 5 enacted by house bill no. 1606, one hundred first general assembly, second regular session, 6 section 50.327 as enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one 7 hundred first general assembly, first regular session, section 50.815 as enacted by house bill 8 no. 1606, one hundred first general assembly, second regular session, section 50.815 as 9 enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 10 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular 11 session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, 12 first regular session, section 55.160 as enacted by house bill no. 1606, one hundred first 13 general assembly, second regular session, section 55.160 as enacted by house bill no. 58 14 merged with senate bill no. 210 merged with senate bill no. 507, ninety-third general 15 assembly, first regular session, section 57.317 as enacted by house bill no. 1606, one hundred 16 first general assembly, second regular session, section 57.317 as enacted by senate bills nos. 17 53 & 60, one hundred first general assembly, first regular session, section 58.095 as enacted 18 by house bill no. 1606, one hundred first general assembly, second regular session, section 19 58.095 as enacted by house bill no. 2046, one hundredth general assembly, second regular 20 session, section 58.200 as enacted by house bill no. 1606, one hundred first general assembly, 21 second regular session, section 58.200 as codified as section 13145 in the 1939 revised 22 statutes of Missouri, section 105.145 as enacted by house bill no. 1606, one hundred first 23 general assembly, second regular session, section 105.145 as enacted by senate bill no. 112, 24 ninety-ninth general assembly, first regular session, section 140.170 as enacted by house bill 25 no. 1606, one hundred first general assembly, second regular session, and section 140.170 as 26 enacted by house bill no. 613, ninety-eighth general assembly, first regular session, are 27 repealed and fifty-one new sections enacted in lieu thereof, to be known as sections 50.327, 28 50.815, 50.820, 55.160, 57.317, 58.095, 58.200, 64.231, 67.597, 67.782, 67.783, 67.785, 29 67.1003, 67.1009, 67.1013, 67.1018, 67.1360, 67.1366, 67.1367, 67.2500, 70.630, 70.655, 30 70.680, 70.690, 70.745, 70.746, 70.747, 70.748, 79.235, 86.200, 87.140, 87.145, 87.155,

31 87.260, 87.350, 94.838, 94.900, 94.961, 94.1016, 105.145, 115.127, 140.170, 140.190,
32 169.490, 221.400, 221.402, 221.405, 221.407, 221.410, 251.034, and 311.094, to read as
33 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.]~~

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

10 2. Upon majority approval of the salary commission, the annual compensation of
11 part-time prosecutors contained in section 56.265 and the county offices contained in sections
12 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,
13 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~~
~~subdivision (8) of subsection 2 of this section, but every individual warrant,~~

27 voucher, receipt, court order and all other items, records, documents and other
 28 information which are not specifically required to be retained by the officer
 29 having initial charge thereof shall be filed on or before the date of publication
 30 of the financial statement prescribed by subsection 1 of this section in the
 31 office of the county clerk. The county clerk or other officer responsible for the
 32 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 _____.

53 Date _____

54 _____

55 _____

56 _____

57 Commissioners, County Commission

58 _____

59 County Clerk

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

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

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

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

18 ~~3. The state auditor shall notify the county treasurer immediately of~~
 19 ~~the receipt of the proof of publication of the statement. After the first day of~~
 20 ~~July of each year the county treasurer shall not pay or enter for protest any~~
 21 ~~warrant for the pay of any of the county commission until notice is received~~
 22 ~~from the state auditor that the required proof of publication has been filed.~~

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

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

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

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

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

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

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

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

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

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

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

57.317. 1. (1) **Except in a noncharter county of the first classification with more than one hundred fifty thousand and fewer 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
\$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%

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.

~~[58.095. 1. The county coroner in any county not having a charter form of government shall receive an annual salary computed on a basis as set forth in the following schedule as well as any adjustment authorized under subsection 3 of section 50.327. The provisions of this section shall not permit or require a reduction in the amount of 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 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~~

51 ~~allowed, whichever is greater, to the presiding commissioner or sheriff,~~
 52 ~~whichever is greater, of that county for the year beginning January 1, 1997. In~~
 53 ~~those counties in which the salary commission has voted to pay one hundred~~
 54 ~~percent of the maximum allowable salary, the compensation of the coroner~~
 55 ~~shall be based on the maximum allowable salary in effect at each time a~~
 56 ~~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

18 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~~
 ~~for such county shall be appointed and qualified and such coroner shall have~~

5 ~~notice thereof. In such case, said coroner may appoint one or more deputies,~~
 6 ~~with the approbation of the judge of the circuit court, and every such~~
 7 ~~appointment, with the oath of office endorsed thereon, shall be filed in the~~
 8 ~~office of the clerk of the circuit court of the county. If the coroner becomes the~~
 9 ~~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 provided in this section:**

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

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

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

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

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

☐ Yes ☐ No

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

~~[3:]~~ 4. The sales tax may be imposed at a rate of one percent on the receipts from the 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; ~~[or]~~

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;

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 **(39) Any city with more than eighteen thousand but fewer than twenty thousand**
135 **inhabitants and that is the county seat of a county with more than sixty thousand but**
136 **fewer than seventy thousand inhabitants;**

137 **(40) Any city with more than one thousand nine hundred but fewer than two**
138 **thousand one hundred fifty inhabitants and partially located in a county with more than**
139 **twenty-two thousand but fewer than twenty-five thousand inhabitants and with a**
140 **county seat with more than one hundred but fewer than five hundred inhabitants; or**

141 **(41) Any city with more than four thousand four hundred but fewer than four**
142 **thousand nine hundred inhabitants and that is the county seat of a county with more**
143 **than thirty thousand but fewer than thirty-five thousand inhabitants.**

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

67.1366. 1. The governing body of a charter city with a population of more than one hundred thousand located in a charter county of the first classification may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds which shall be at least five percent, but not more than seven percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city for funding the promotion, operation and development of tourism **and for the operating costs of a community center.** 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
2 the manner provided in section 67.2505 by the governing body of any county, city, town, or
3 village that has adopted transect-based zoning under chapter 89, any county described in this
4 subsection, or any city, town, or village that is within such counties:

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

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

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

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

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

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

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

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

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

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

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

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

33 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter
34 115; and

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

70.630. 1. The membership of the system shall include the following persons:

2 (1) All employees who are neither policemen nor firemen who are in the employ of a
3 political subdivision the day preceding the date such political subdivision becomes an
4 employer and who continue in such employ on and after such date shall become members of
5 the system.

6 (2) All persons who become employed by a political subdivision as neither policemen
7 nor firemen on or after the date such political subdivision becomes an employer shall become
8 members of the system.

9 (3) If his employing political subdivision has elected to cover present and future
10 policemen, all policemen who are in the employ of a political subdivision the day preceding
11 the date such political subdivision covers policemen hereunder and who continue in such
12 employ as a policeman on and after such date, and all persons who become employed by a
13 political subdivision as a policeman on or after the date the political subdivision covers
14 policemen shall become members of the system.

15 (4) If his employing political subdivision has elected to cover only future policemen,
16 all persons who become employed by a political subdivision as a policeman on or after the
17 date such political subdivision covers policemen hereunder shall become members of the
18 system.

19 (5) If his employing political subdivision has elected to cover present and future
20 firemen, all firemen who are in the employ of a political subdivision the day preceding the
21 date such political subdivision covers firemen hereunder and who continue in such employ as
22 a fireman on and after such date, and all persons who become employed by a political

23 subdivision as a fireman on or after the date the political subdivision covers firemen
24 hereunder shall become members of the system.

25 (6) If his employing political subdivision has elected to cover only future firemen, all
26 persons who become employed by a political subdivision as a fireman on or after the date
27 such political subdivision covers firemen hereunder shall become members of the system.

28 2. ~~[In no event shall an employee become a member if continuous employment to~~
29 ~~time of retirement will leave the employee with less than minimum number of years of~~
30 ~~credited service specified in section 70.645.~~

31 3.] In any case of question as to the system membership status of any person, the
32 board shall decide the question.

70.655. 1. Upon a member's retirement he or she shall receive an allowance for life in
2 accordance with the applicable benefit program elected by the member's employer, as
3 follows:

4 (1) Benefit program L-1. A member with credited service covered by benefit
5 program L-1 shall receive an allowance for life equal to one percent of the member's final
6 average salary multiplied by the number of years of such credited service;

7 (2) Benefit program L-3. A member with credited service covered by benefit
8 program L-3 shall receive an allowance for life equal to one and one-quarter percent of the
9 member's final average salary multiplied by the number of years of such credited service;

10 (3) Benefit program LT-4. A member with credited service covered by benefit
11 program LT-4 shall receive an allowance for life equal to one percent of the member's final
12 average salary multiplied by the number of years of such credited service. In addition, if such
13 member is retiring as provided in section 70.645 or section 70.650 or section 70.670, and if
14 such member's age at retirement is younger than age sixty-two, then such member shall
15 receive a temporary allowance equal to one percent of the member's final average salary
16 multiplied by the number of years of such credited service. Such temporary allowance shall
17 terminate at the end of the calendar month in which the earlier of the following events occurs:
18 such member's death; or the member's attainment of age sixty-two;

19 (4) Benefit program LT-5. A member with credited service covered by benefit
20 program LT-5 shall receive an allowance for life equal to one and one-quarter percent of the
21 member's final average salary multiplied by the number of years of such credited service. In
22 addition, if such member is retiring as provided in section 70.645 or section 70.650 or section
23 70.670, and if such member's age at retirement is younger than age sixty-two, then such
24 member shall receive a temporary allowance equal to three-quarters of one percent of the
25 member's final average salary multiplied by the number of years of such credited service.
26 Such temporary allowance shall terminate at the end of the calendar month in which the

27 earlier of the following events occurs: such member's death; or the member's attainment of
28 age sixty-two;

29 (5) Benefit program L-6. A member with credited service covered by benefit
30 program L-6 shall receive an allowance for life equal to two percent of the member's final
31 average salary multiplied by the number of years of such credited service;

32 (6) Benefit program L-7. A member with credited service covered by benefit
33 program L-7 shall receive an allowance for life equal to one and one-half percent of the
34 member's final average salary multiplied by the number of years of such credited service;

35 (7) Benefit program LT-8. A member with credited service covered by benefit
36 program LT-8 shall receive an allowance for life equal to one and one-half percent of the
37 member's final average salary multiplied by the number of years of such credited service. In
38 addition, if such member is retiring as provided in section 70.645 or section 70.650 or section
39 70.670, and if such member's age at retirement is younger than age sixty-two, then such
40 member shall receive a temporary allowance equal to one-half of one percent of the member's
41 final average salary multiplied by the number of years of such credited service. Such
42 temporary allowance shall terminate at the end of the calendar month in which the earlier of
43 the following events occurs: such member's death; or the member's attainment of age sixty-
44 two;

45 (8) Benefit program LT-4(65). A member with credited service covered by benefit
46 program LT-4(65) shall receive an allowance for life equal to one percent of the member's
47 final average salary multiplied by the number of years of such credited service. In addition, if
48 such member is retiring as provided in section 70.645 or section 70.650 or section 70.670, and
49 if such member's age at retirement is younger than age sixty-five, then such member shall
50 receive a temporary allowance equal to one percent of the member's final average salary
51 multiplied by the number of years of such credited service. Such temporary allowance shall
52 terminate at the end of the calendar month in which the earlier of the following events occurs:
53 such member's death; or the member's attainment of age sixty-five;

54 (9) Benefit program LT-5(65). A member with credited service covered by benefit
55 program LT-5(65) shall receive an allowance for life equal to one and one-quarter percent of
56 the member's final average salary multiplied by the number of years of such credited service.
57 In addition, if such member is retiring as provided in section 70.645 or section 70.650 or
58 section 70.670, and if such member's age at retirement is younger than age sixty-five, then
59 such member shall receive a temporary allowance equal to three-quarters of one percent of
60 the member's final average salary multiplied by the number of years of such credited service.
61 Such temporary allowance shall terminate at the end of the calendar month in which the
62 earlier of the following events occurs: such member's death; or the member's attainment of
63 age sixty-five;

64 (10) Benefit program LT-8(65). A member with credited service covered by benefit
65 program LT-8(65) shall receive an allowance for life equal to one and one-half percent of the
66 member's final average salary multiplied by the number of years of such credited service. In
67 addition, if such member is retiring as provided in section 70.645 or section 70.650 or section
68 70.670, and if such member's age at retirement is younger than age sixty-five, then such
69 member shall receive a temporary allowance equal to one-half of one percent of the member's
70 final average salary multiplied by the number of years of such credited service. Such
71 temporary allowance shall terminate at the end of the calendar month in which the earlier of
72 the following events occurs: such member's death; or the member's attainment of age sixty-
73 five;

74 (11) Benefit program L-9. A member with credited service covered by benefit
75 program L-9 shall receive an allowance for life equal to one and six-tenths percent of the
76 member's final average salary multiplied by the number of years of such credited service;

77 (12) Benefit program LT-10(65). A member with credited service covered by benefit
78 program LT-10(65) shall receive an allowance for life equal to one and six-tenths percent of
79 the members' final average salary multiplied by the number of years of such credited service.
80 In addition, if such member is retiring as provided in section 70.645 or section 70.650 or
81 section 70.670, and if such member's age at retirement is younger than age sixty-five, then
82 such member shall receive a temporary allowance equal to four-tenths of one percent of the
83 member's final average salary multiplied by the number of years of such credited service.
84 Such temporary allowance shall terminate at the end of the calendar month in which the
85 earlier of the following events occurs: such member's death; or the member's attainment of
86 age sixty-five;

87 (13) Benefit program L-11. Benefit program L-11 may cover employment in a
88 position only if such position is not concurrently covered by federal Social Security; in
89 addition, if such position was previously covered by federal Social Security, benefit program
90 L-11 may cover only employment rendered after cessation of federal Social Security
91 coverage. A member with credited service covered by benefit program L-11 shall receive an
92 allowance for life equal to two and one-half percent of the member's final average salary
93 multiplied by the number of years of such credited service;

94 (14) Benefit program L-12. A member with credited service covered by benefit
95 program L-12 shall receive an allowance for life equal to one and three-quarter percent of the
96 member's final average salary multiplied by the number of years of such credited service;

97 (15) Benefit program LT-14(65). A member with credited service covered by benefit
98 program LT-14(65) shall receive an allowance for life equal to one and three-quarter percent
99 of the member's final average salary multiplied by the number of years of such credited
100 service. In addition, if such member is retiring as provided in section 70.645, 70.650, or

101 70.670, then such member shall receive a temporary allowance equal to one-quarter of one
102 percent of the member's final average salary multiplied by the number of years of such
103 credited service. Such temporary allowance shall terminate at the end of the calendar month
104 in which the earlier of the following events occurs: such member's death or the member's
105 attainment of age sixty-five.

106 2. If each portion of a member's credited service is not covered by the same benefit
107 program, then the member's total allowance for life shall be the total of the allowance for life
108 determined under each applicable benefit program.

109 3. Each employer shall have the credited service of each of its members covered by
110 benefit program L-1 provided for in this section unless such employer shall have elected
111 another benefit program provided for in this section.

112 4. Except as otherwise provided in this subsection, each political subdivision, by
113 majority vote of its governing body, may elect from time to time to cover its members, whose
114 political subdivision employment is concurrently covered by federal Social Security, under
115 one of the benefit programs provided for in this section. Each political subdivision, by
116 majority vote of its governing body, may elect from time to time to cover its members, whose
117 political subdivision employment is not concurrently covered by federal Social Security,
118 under one of the benefit programs provided for in this section. The clerk or secretary of the
119 political subdivision shall certify the election of the benefit program to the board within ten
120 days after such vote. The effective date of the political subdivision's benefit program is the
121 first day of the calendar month specified by such governing body, or the first day of the
122 calendar month next following receipt by the board of the certification of election of benefit
123 program, or the effective date of the political subdivision becoming an employer, whichever
124 is the latest. Such election of benefit program may be changed from time to time by such
125 vote, but not more often than biennially. If such changed benefit program provides larger
126 allowances than the benefit program previously in effect, then such larger benefit program
127 shall be applicable to the past and future employment with the employer by present and future
128 employees. If such changed benefit program provides smaller allowances than the benefit
129 program previously in effect, then such changed benefit program shall be applicable only to
130 credited service for employment rendered from and after the effective date of such change.
131 After August 28, 1994, political subdivisions shall not elect coverage under benefit program
132 LT-4, benefit program LT-5, or benefit program LT-8. After August 28, 2005, political
133 subdivisions shall not elect coverage under benefit program L-9 or benefit program LT-10
134 (65).

135 5. Should an employer change its election of benefit program as provided in this
136 section, the employer contributions shall be correspondingly changed effective the same date
137 as the benefit program change.

6. The limitation on increases in an employer's contribution provided by subsection 6 of section 70.730 shall not apply to any contribution increase resulting from an employer electing a benefit program which provides larger allowances.

7. Subject to the provisions of subsections **8 and 9** ~~and 10~~ of this section, for an allowance becoming effective on September 28, 1975, or later, and beginning with the October first which is at least twelve full months after the effective date of the allowance, the amount of the allowance shall be redetermined effective each October first and such redetermined amount shall be payable for the ensuing year. Subject to the limitations stated in the next sentence, such redetermined amount shall be the amount of the allowance otherwise payable multiplied by the following percent: one hundred percent, plus two percent for each full year (excluding any fraction of a year) in the period from the effective date of the allowance to the current October first. In no event shall such redetermined amount (1) be less than the amount of the allowance otherwise payable nor (2) be more than the amount of the allowance otherwise payable multiplied by the following fraction: the numerator shall be the Consumer Price Index for the month of June immediately preceding such October first (but in no event an amount less than the denominator below) and the denominator shall be the Consumer Price Index for the month of June immediately preceding the effective date of the allowance. As used herein, "Consumer Price Index" means **a measure of** the Consumer Price Index ~~[for Urban Wage Earners and Clerical Workers,]~~ as determined by the United States Department of Labor and **adopted by the board of trustees** ~~[in effect January 1, 1975; provided, should such Consumer Price Index be restructured subsequent to 1974 in a manner materially changing its character, the board shall change the application of the Consumer Price Index so that as far as is practicable the 1975 intent of the use of the Consumer Price Index shall be continued]~~. As used herein "the amount of the allowance otherwise payable" means the amount of the allowance which would be payable without regard to these provisions redetermining allowance amounts after retirement.

~~8. [Subject to the provisions of subsections 9 and 10 of this section, for an allowance becoming effective on September 28, 1975, or later, the maximum allowance payable under the provisions of section 70.685 shall be redetermined each October first in the same manner as an allowance is redetermined under the provisions of subsection 7 of this section.~~

~~9.]~~ (1) The system establishes reserves for the payment of future allowances to retirants and beneficiaries. Should the board determine, after consulting with the actuary, that the established reserves are more than sufficient to provide such allowances, the board may increase the annual increase rate provided for in ~~[subsections]~~ **subsection 7** ~~[and 8]~~ of this section, as it applies to any allowance payable, but in no event shall the total of all redetermined amounts as of October first of any year be greater than one hundred four percent of the allowances which would have been payable that October first without such

175 redeterminations; provided, as of any redetermination date the same annual increase rate shall
176 be applied to all allowances with effective dates in the range of November first to October
177 first of the following year. The board may extend the provisions of ~~[subsections]~~ **subsection**
178 **7** ~~[and 8]~~ of this section to allowances which became effective before September 28, 1975;
179 provided such an action by the board shall not increase an employer contribution rate then in
180 effect;

181 (2) After August 28, 1993, the annual increase rate established by this subsection
182 shall be a compound rate, compounded annually, and the four percent annual maximum rate
183 shall also be a compound rate, compounded annually; provided, the use of such compounding
184 shall not begin until October 1, 1993, and shall not affect redeterminations made prior to that
185 date.

186 ~~[40.]~~ **9.** Should the board determine that the provisions of subsections 7~~[,-8]~~ and **[9] 8**
187 of this section are jeopardizing the financial solvency of the system, the board shall suspend
188 these provisions redetermining allowance amounts after retirement for such periods of time as
189 the board deems appropriate.

70.680. 1. Any member in service with five or more years of credited service who
2 has not attained the age and service requirements of section 70.645 and who becomes totally
3 and permanently physically or mentally incapacitated for his duty as an employee, as the
4 result of a personal injury or disease, may be retired by the board upon written application
5 filed with the board by or on behalf of the member; provided, that after a medical examination
6 of such member made by or under the direction of a medical committee consisting of three
7 physicians, one of whom shall be selected by the board, one by or on behalf of such member,
8 and the third by the first two physicians so named, the medical committee reports to the
9 board, by majority opinion in writing, that such member is physically or mentally totally
10 incapacitated for the further performance of duty, that such incapacity will probably be
11 permanent and that such member should be retired.

12 2. Upon disability retirement, as provided in subsection 1 of this section, a member
13 shall receive an allowance for life provided for in section 70.655 and shall have the right to
14 elect an option provided for in section 70.660. His or her disability retirement and allowance
15 shall be subject to the provisions of subsection 5 of this section ~~[and to the provisions of~~
16 ~~section 70.685]~~.

17 3. Any member in service who becomes totally and permanently physically or
18 mentally incapacitated for his duty as an employee, as the natural and proximate result of a
19 personal injury or disease which the board finds to have arisen out of and in the course of his
20 actual performance of duty as an employee, may be retired by the board upon written
21 application filed with the board by or on behalf of the member; provided, that after a medical
22 examination of such member made by or under the direction of a medical committee

23 consisting of three physicians, one of whom shall be selected by the board, one by or on
24 behalf of such member, and the third by the first two physicians so named, the medical
25 committee reports to the board, by majority opinion in writing, that such member is
26 physically or mentally totally incapacitated for the further performance of duty, that such
27 incapacity will probably be permanent, and that such member should be retired.

28 4. Upon disability retirement as provided in subsection 3 of this section, a member
29 shall receive an allowance for life provided for in section 70.655; provided, that for the sole
30 purpose of computing the amount of such allowance, he or she shall be given credited service
31 for the period from the date of his or her disability retirement to the date he or she would
32 attain age sixty. He or she shall have the right to elect an option provided for in section
33 70.660. His or her disability retirement and allowance shall be subject to the provisions of
34 subsection 5 of this section ~~[and to the provisions of section 70.685]~~.

35 5. At least once each year during the first five years following a member's retirement
36 on account of disability, and at least once in each three-year period thereafter, the board shall
37 require any disability retirant who has not attained his minimum service retirement age to
38 undergo a medical examination to be made by a physician designated by the board. If the
39 retirant refuses to submit to medical examination in any such period, his disability allowance
40 shall be suspended by the board until his withdrawal of such refusal. If such refusal continues
41 for one year, all his rights in and to a disability allowance shall be revoked by the board. If,
42 upon medical examination of the retirant, the physician reports to the board that the retirant is
43 physically and mentally able and capable of resuming his duty as an employee in the position
44 held by him at the time of his disability retirement, then the board shall, if demanded by the
45 retirant, arrange a further medical examination of such member made by or under the
46 direction of a medical committee consisting of three physicians, one of whom shall be
47 selected by the board, one by or on behalf of the member, and the third by the first two
48 physicians named. Should the medical committee concur, by majority opinion in writing to
49 the board, the disability retirant is capable of resumption of duty, his disability retirement
50 shall terminate and he shall be returned to duty and he shall immediately again become a
51 member of the system, his credited service at the time of disability retirement shall be
52 restored to his credit, and the amount of his accumulated contributions at the time of his
53 disability retirement shall be restored to his credit in the members deposit fund. If he was in
54 receipt of a duty disability allowance provided for in subsection 3 of this section, he shall also
55 be given service credit for the period he was in receipt of the duty disability allowance.

70.690. 1. In the event a member ceases to be a member other than by death before
2 the date he becomes entitled to retire with an allowance payable by the system, he shall be
3 paid, upon his written application filed with the board, his accumulated contributions standing
4 to his credit in the members deposit fund.

5 2. In the event a member dies, and no allowance becomes or will become payable by
6 the system on account of his death, his accumulated contributions standing to his credit in the
7 members deposit fund at the time of his death shall be paid to such person or persons as he
8 shall have nominated by written designation duly executed and filed with the board. If there
9 be no such designated person or persons surviving such member, such accumulated
10 contributions shall be paid to his surviving spouse, or to his estate if there is no surviving
11 spouse.

12 3. In the event a member's membership in the system terminates, and no allowance
13 becomes or will become payable on his account, any accumulated contributions standing to
14 his credit in the members deposit fund unclaimed by such member or his legal representative
15 within ~~three~~ **ten** years after the date his membership terminated, shall be transferred to the
16 income-expense fund. If thereafter proper application is made for such accumulated
17 contributions, the board shall pay them from the income-expense fund, but without interest
18 after the date payment was first due.

70.745. 1. The board shall be the trustees of the funds of the system. Subject to the
2 provisions of any applicable federal or state laws, the board shall have full power to invest
3 and reinvest the moneys of the system, and to hold, purchase, sell, assign, transfer or dispose
4 of any of the securities and investments in which such moneys shall have been invested, as
5 well as the proceeds of such investments and such moneys.

6 **2. The board of trustees may deliberate about, or make tentative or final**
7 **decisions on, investments or other financial matters in a closed meeting under chapter**
8 **610 if disclosure of the deliberations or decisions would jeopardize the ability to**
9 **implement a decision or to achieve investment objectives. A record of the retirement**
10 **system that discloses deliberations about, or a tentative decision on, investments or**
11 **other financial matters is not a public record under chapter 610 to the extent and so long**
12 **as its disclosure would jeopardize the ability to implement a decision or to achieve**
13 **investment objectives.**

70.746. Notwithstanding any other provision of law to the contrary, the board of
2 trustees may delegate to its duly appointed investment counselor authority to act in place of
3 the board in the investment and reinvestment of all or part of the moneys of the system, and
4 may also delegate to such counselor the authority to act in place of the board in the holding,
5 purchasing, selling, assigning, transferring, or disposing of any or all of the securities and
6 investments in which such moneys shall have been invested, as well as the proceeds of such
7 investments and such moneys. ~~[Such investment counselor shall be registered as an~~
8 ~~investment advisor with the United States Securities and Exchange Commission.]~~ In
9 exercising or delegating its investment powers and authority, members of the board shall
10 exercise ordinary business care and prudence under the facts and circumstances prevailing at

11 the time of the action or decision. In so doing, the board shall consider the long- and short-
12 term needs of the system in carrying out its purposes, the system's present and anticipated
13 financial requirements, the expected total return on the system's investment, general
14 economic conditions, income, growth, long-term net appreciation, and probable safety of
15 funds. No member of the board shall be liable for any action taken or omitted with respect to
16 the exercise of or delegation of these powers and authority if such member shall have
17 discharged the duties of his or her position in good faith and with that degree of diligence,
18 care, and skill which prudent men and women would ordinarily exercise under similar
19 circumstances in a like position.

70.747. Notwithstanding any other provision of law to the contrary, the board shall
2 have full power to invest and reinvest the funds and moneys of the system in improved real
3 estate, including collective real estate funds and real estate investment trusts, wherever
4 situated~~]; provided, however, that not more than one-tenth of the funds and moneys of the~~
5 ~~system at the time of such investment shall be so invested].~~

70.748. 1. Notwithstanding the provisions of section 105.662 to the contrary, the
2 **board may set up and maintain a local government employee retirement systems of**
3 **Missouri investment fund account in which investment and reinvestment of all or part**
4 **of the moneys of the retirement system may be placed and be available for investment**
5 **purposes.**

6 **2. For the purpose of investing the funds of the retirement system, the funds may**
7 **be combined with the funds of any retirement plan that is administered by the**
8 **retirement system under section 70.621 and any retirement plan established for the**
9 **purpose of providing benefits for employees of the system, but the funds of each plan**
10 **shall be accounted for separately and for all other reporting purposes shall be separate.**

11 **3. The board of trustees may promulgate such rules and regulations consistent**
12 **with the provisions of this section as deemed necessary for its proper administration,**
13 **pursuant to the provisions of this section and this chapter. Any rule or portion of a rule,**
14 **as that term is defined in section 536.010, that is created under the authority delegated**
15 **in this section shall become effective only if it complies with and is subject to all of the**
16 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
17 **536 are nonseverable and if any of the powers vested with the general assembly**
18 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
19 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
20 **and any rule proposed or adopted after August 28, 2025, shall be invalid and void.**

79.235. 1. Notwithstanding any other provision of law to the contrary, for any
2 **city of the fourth classification with fewer than three thousand inhabitants, if a statute**
3 **or ordinance authorizes the mayor of such city to appoint a member of a nonelected**

4 **board or commission, any requirement that the appointed person be a resident of the**
5 **city shall be deemed satisfied if the person owns real property or a business in the city,**
6 **regardless of whether the position to which the appointment is made is considered an**
7 **officer of the city under section 79.250.**

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

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

22 **3. The provisions of this section shall not apply to any city within a county with**
23 **more than one million inhabitants.**

86.200. The following words and phrases as used in sections 86.200 to 86.366, unless
2 a different meaning is plainly required by the context, shall have the following meanings:

- 3 (1) "Accumulated contributions", the sum of all mandatory contributions deducted
4 from the compensation of a member and credited to the member's individual account,
5 together with members' interest thereon;
6 (2) "Actuarial equivalent", a benefit of equal value when computed upon the basis of
7 mortality tables and interest assumptions adopted by the board of trustees;
8 (3) "Average final compensation":
9 (a) With respect to a member who earns no creditable service on or after October 1,
10 2001, the average earnable compensation of the member during the member's last three years
11 of creditable service as a police officer, or if the member has had less than three years of
12 creditable service, the average earnable compensation of the member's entire period of
13 creditable service;
14 (b) With respect to a member who is not participating in the DROP pursuant to
15 section 86.251 on October 1, 2001, who did not participate in the DROP at any time before
16 such date, and who earns any creditable service on or after October 1, 2001, the average
17 earnable compensation of the member during the member's last two years of creditable

18 service as a policeman, or if the member has had less than two years of creditable service,
19 then the average earnable compensation of the member's entire period of creditable service;

20 (c) With respect to a member who is participating in the DROP pursuant to section
21 86.251 on October 1, 2001, or whose participation in DROP ended before such date, who
22 returns to active participation in the system pursuant to section 86.251, and who terminates
23 employment as a police officer for reasons other than death or disability before earning at
24 least two years of creditable service after such return, the portion of the member's benefit
25 attributable to creditable service earned before DROP entry shall be determined using average
26 final compensation as defined in paragraph (a) of this subdivision; and the portion of the
27 member's benefit attributable to creditable service earned after return to active participation in
28 the system shall be determined using average final compensation as defined in paragraph (b)
29 of this subdivision;

30 (d) With respect to a member who is participating in the DROP pursuant to section
31 86.251 on October 1, 2001, or whose participation in the DROP ended before such date, who
32 returns to active participation in the system pursuant to section 86.251, and who terminates
33 employment as a police officer after earning at least two years of creditable service after such
34 return, the member's benefit attributable to all of such member's creditable service shall be
35 determined using the member's average final compensation as defined in paragraph (b) of this
36 subdivision;

37 (e) With respect to a member who is participating in the DROP pursuant to section
38 86.251 on October 1, 2001, or whose participation in DROP ended before such date, who
39 returns to active participation in the system pursuant to section 86.251, and whose
40 employment as a police officer terminates due to death or disability after such return, the
41 member's benefit attributable to all of such member's creditable service shall be determined
42 using the member's average final compensation as defined in paragraph (b) of this
43 subdivision; and

44 (f) With respect to the surviving spouse or surviving dependent child of a member
45 who earns any creditable service on or after October 1, 2001, the average earnable
46 compensation of the member during the member's last two years of creditable service as a
47 police officer or, if the member has had less than two years of creditable service, the average
48 earnable compensation of the member's entire period of creditable service;

49 (4) "Beneficiary", any person in receipt of a retirement allowance or other benefit;

50 (5) "Board of trustees", the board provided in sections 86.200 to 86.366 to administer
51 the retirement system;

52 (6) "Creditable service", prior service plus membership service as provided in
53 sections 86.200 to 86.366;

54 (7) "DROP", the deferred retirement option plan provided for in section 86.251;

55 (8) "Earnable compensation", the annual salary ~~[established under section 84.160~~
56 ~~which]~~ a member would earn during one year on the basis of the member's rank or position,
57 plus any additional compensation for academic work and shift differential, that ~~[may be~~
58 ~~provided]~~ **is set by any state or municipal body or official [or board]** now or hereafter
59 authorized by law to employ and manage a permanent police force in such cities. Such
60 amount shall include the member's deferrals to a deferred compensation plan pursuant to
61 Section 457 of the Internal Revenue Code or to a cafeteria plan pursuant to Section 125 of the
62 Internal Revenue Code or, effective October 1, 2001, to a transportation fringe benefit
63 program pursuant to Section 132(f)(4) of the Internal Revenue Code. "Earnable
64 compensation" shall not include a member's additional compensation for overtime, standby
65 time, court time, nonuniform time or unused vacation time. **Further, "earnable**
66 **compensation" shall not include any funds received by a member through a**
67 **judgment or settlement of a legal action or claim made or threatened by the member**
68 **against any city not within a county if the funds are intended to retroactively**
69 **compensate the member for the salary differential between the member's actual rank**
70 **and the rank the member claims he or she should have received.** Notwithstanding the
71 foregoing, the earnable compensation taken into account under the plan established pursuant
72 to sections 86.200 to 86.366 with respect to a member who is a noneligible participant, as
73 defined in this subdivision, for any plan year beginning on or after October 1, 1996, shall not
74 exceed the amount of compensation that may be taken into account under Section 401(a)(17)
75 of the Internal Revenue Code, as adjusted for increases in the cost of living, for such plan
76 year. For purposes of this subdivision, a "noneligible participant" is an individual who first
77 becomes a member on or after the first day of the first plan year beginning after the earlier of:
78 (a) The last day of the plan year that includes August 28, 1995; or
79 (b) December 31, 1995;
80 (9) "Internal Revenue Code", the federal Internal Revenue Code of 1986, as
81 amended;
82 (10) "Mandatory contributions", the contributions required to be deducted from the
83 salary of each member who is not participating in DROP in accordance with section 86.320;
84 (11) "Medical board", the health care organization appointed by the trustees of the
85 police retirement board and responsible for arranging and passing upon all medical
86 examinations required under the provisions of sections 86.200 to 86.366, which shall
87 investigate all essential statements and certificates made by or on behalf of a member in
88 connection with an application for disability retirement and shall report in writing to the board
89 of trustees its conclusions and recommendations;
90 (12) "Member", a member of the retirement system as defined by sections 86.200 to
91 86.366;

92 (13) "Members' interest", interest on accumulated contributions at such rate as may be
93 set from time to time by the board of trustees;

94 (14) "Membership service", service as a policeman rendered since last becoming a
95 member, except in the case of a member who has served in the Armed Forces of the United
96 States and has subsequently been reinstated as a policeman, in which case "membership
97 service" means service as a policeman rendered since last becoming a member prior to
98 entering such armed service;

99 (15) "Plan year" or "limitation year", the twelve consecutive-month period beginning
100 each October first and ending each September thirtieth;

101 (16) "Policeman" or "police officer", any member of the police force of such cities
102 who holds a rank in such police force;

103 (17) "Prior service", all service as a policeman rendered prior to the date the system
104 becomes operative or prior to membership service which is creditable in accordance with the
105 provisions of sections 86.200 to 86.366;

106 (18) "Reserve officer", any member of the police reserve force of such cities, armed
107 or unarmed, who works less than full time, without compensation, and who, by his or her
108 assigned function or as implied by his or her uniform, performs duties associated with those
109 of a police officer and who currently receives a service retirement as provided by sections
110 86.200 to 86.366;

111 (19) "Retirement allowance", annual payments for life as provided by sections 86.200
112 to 86.366 which shall be payable in equal monthly installments or any benefits in lieu thereof
113 granted to a member upon termination of employment as a police officer and actual
114 retirement;

115 (20) "Retirement system", the police retirement system of the cities as defined in
116 sections 86.200 to 86.366;

117 (21) "Surviving spouse", the surviving spouse of a member who was the member's
118 spouse at the time of the member's death.

87.140. 1. The general administration and the responsibility for the proper operation
2 of the retirement system shall be vested in a board of trustees of nine persons. The board shall
3 be constituted as follows:

4 (1) The chief of the fire department of the city, ex officio;

5 (2) The comptroller or deputy comptroller of the city, ex officio;

6 (3) Two members to be appointed by the mayor of the city to serve for a term of two
7 years;

8 (4) Three members to be elected by the members of the retirement system for a term
9 of three years who shall be members of the system and hold office only while members of the
10 system;

11 (5) Two members who shall be retired firemen to be elected by the retired firemen of
12 the city and who shall hold office for a term of three years.

13 2. If a vacancy occurs in the office of trustee, the vacancy shall be filled for the
14 unexpired term in the same manner as the office was previously filled.

15 3. The trustees shall serve without compensation, but they shall be reimbursed from
16 the expense fund for all necessary expenses which they may incur through service on the
17 board.

18 4. Each trustee shall, within ten days after his appointment or election, take an oath of
19 office before the clerk of circuit court of the city, that, so far as it devolves upon him, he will
20 diligently and honestly administer the affairs of the board and that he will not knowingly
21 violate or willingly permit to be violated any of the provisions of the law applicable to the
22 retirement system. The oath shall be subscribed to by the member making it and certified by
23 the clerk of circuit court and filed in his office.

24 5. Each trustee shall be entitled to one vote on the board. Five votes shall be
25 necessary for a decision by the trustees at any meeting of the board.

26 **6. Notwithstanding any provision of sections 87.120 to 87.371 to the contrary, the**
27 **board of trustees of the retirement system shall not be prevented from simultaneously**
28 **acting as the trustees of any other pension plan that provides retirement, disability, and**
29 **death benefits for firefighters employed by any city not within a county and the**
30 **firefighters' covered dependents. The administration of the other pension plan shall be**
31 **in accordance with the terms of such pension plan. Nothing in this subsection shall**
32 **prevent the board of aldermen of a city not within a county from adopting ordinances to**
33 **govern the pensioning of firefighters and such firefighters' covered dependents in any**
34 **other pension plan simultaneously administered by the board of trustees of the**
35 **retirement system.**

87.145. The board of trustees shall have exclusive original jurisdiction in all matters
2 relating to or affecting the funds herein provided for, including, in addition to all other
3 matters, all claims for benefits and refunds under this law, and its action, decision or
4 determination in any matter shall be reviewable under chapter 536 only, and any party to the
5 proceedings shall have a right of appeal from the decision of the reviewing court. Subject to
6 the limitations of sections 87.120 to 87.370, the board of trustees shall, from time to time,
7 establish rules and regulations for the administration of funds created by this law, for the
8 transaction of its business, and for the limitation of the time within which claims may be filed.
9 **The administration of any pension plan other than the retirement system includes the**
10 **ability of the board of trustees, from time to time, to establish rules and regulations for**
11 **the administration of funds of such other pension plan and for the transaction of such**
12 **other pension plan's business. Nothing in this section shall prevent the board of**

13 **aldermen of a city not within a county from adopting ordinances to govern the**
14 **pensioning of firefighters and such firefighters' covered dependents in any other pension**
15 **plan simultaneously administered by the board of trustees of the retirement system.**

87.155. 1. The board of trustees shall keep in convenient form such data as is
2 necessary for actuarial valuation of the funds of the retirement system and for checking the
3 experience of the system.

4 2. The board of trustees shall keep a record of all its proceedings which shall be open
5 to public inspection. It shall publish annually a report showing the fiscal transactions of the
6 retirement system for the preceding fiscal year, the amount of the accumulated cash and
7 securities of the system, and the last balance sheet showing the financial condition of the
8 system by means of an actuarial valuation of the assets and liabilities of the retirement
9 system.

10 **3. To the extent the board of trustees administers a pension plan other than the**
11 **retirement system, the board of trustees shall maintain separate records of all**
12 **proceedings of such other pension plan.**

87.260. The board of trustees of the firefighters' retirement system shall have the
2 exclusive authority and discretion to invest and reinvest the funds in property of any kind, real
3 or personal. The board of trustees shall invest and manage the fund as a prudent investor
4 would, by considering the purposes, terms, distribution requirements, and other circumstances
5 of the firefighters' retirement system. In satisfying this standard, the board of trustees shall
6 exercise reasonable care, skill, and caution. No trustee shall have any interest as a trustee in
7 the gains or profits made on any investment, except benefits from interest in investments
8 common to all members of the plan, if entitled thereto. **To the extent the board of trustees**
9 **administers a pension plan other than the retirement system, the board of trustees shall**
10 **also have the authority and discretion to invest and reinvest the funds of such other**
11 **pension plan in property of any kind, real or personal. The board of trustees may**
12 **choose to invest the funds of the retirement system and the funds of the other pension**
13 **plan in the same investments so long as the amounts invested and the gains, profits, or**
14 **losses on such investments are accounted for separately. No benefits due to the**
15 **firefighters or such firefighters' covered dependents from the other pension plan shall**
16 **be paid from the funds of the retirement system. Nothing in this section shall prevent**
17 **the board of aldermen of a city not within a county from adopting ordinances to govern**
18 **the pensioning of firefighters and such firefighters' covered dependents in any other**
19 **pension plan simultaneously administered by the board of trustees of the retirement**
20 **system.**

87.350. The expense fund shall be the fund to which shall be credited all money
2 provided to pay the administration expenses of the retirement system and from which shall be

3 paid all the expenses necessary in connection with the administration and operation of the
4 system. Annually the board of trustees shall estimate the amount of money necessary to be
5 paid into the expense fund during the ensuing year to provide for the expense of operation of
6 the retirement system. Such estimate shall be provided by the board of trustees from interest
7 and other earnings on assets of the retirement system. **In no event shall any expenses,**
8 **including administrative expenses, incurred by the board of trustees in the**
9 **administration of any pension plan other than the retirement system or in the**
10 **investment of any funds of any pension plan other than the retirement system be paid**
11 **from the funds of the retirement system. Such expenses shall be paid entirely from the**
12 **funds of the other pension plan.**

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

- 2 (1) "Food", all articles commonly used for food or drink, including alcoholic
3 beverages, the provisions of chapter 311 notwithstanding;
4 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells
5 food at retail;
6 (3) "Municipality", any ~~[village or fourth class city with more than two hundred but~~
7 ~~less than three hundred inhabitants and located in any county of the third classification with a~~
8 ~~township form of government and with more than twelve thousand five hundred but less than~~
9 ~~twelve thousand six hundred inhabitants]~~ **city with more than one hundred sixty-five but**
10 **fewer than one hundred eighty-five inhabitants and located in a county with more than**
11 **eleven thousand but fewer than twelve thousand five hundred inhabitants and with a**
12 **county seat with more than four thousand but fewer than five thousand inhabitants;**
13 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or
14 motel for thirty-one days or less during any calendar quarter.

15 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; ~~[or]~~
- 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;**

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 **(s) Any city with more than four thousand four hundred but fewer than four**
54 **thousand nine hundred inhabitants and that is the county seat of a county with more**
55 **than thirty thousand but fewer than thirty-five thousand inhabitants; or**

(t) Any city with more than two thousand one hundred fifty but fewer than two thousand four hundred inhabitants and located in a county with more than seven hundred thousand but fewer than eight hundred thousand inhabitants.

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

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

73 Shall the city of _____ (city's name) impose a citywide sales
74 tax of _____ (insert amount) for the purpose of improving
75 the public safety of the city?

76 ☐ YES ☐ NO

77 If you are in favor of the question, place an "X" in the box
78 opposite "YES". If you are opposed to the question, place an "X"
79 in the box opposite "NO".

81 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
82 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and
83 any amendments thereto shall be in effect on the first day of the second calendar quarter after
84 the director of revenue receives notification of adoption of the local sales tax. If a proposal
85 receives less than the required majority, then the governing body of the city shall have no
86 power to impose the sales tax herein authorized unless and until the governing body of the

87 city shall again have submitted another proposal to authorize the governing body of the city to
88 impose the sales tax authorized by this section and such proposal is approved by the required
89 majority of the qualified voters voting thereon. However, in no event shall a proposal
90 pursuant to this section be submitted to the voters sooner than twelve months from the date of
91 the last proposal pursuant to this section.

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

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

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

118 6. The director of the department of revenue may make refunds from the amounts in
119 the trust fund and credited to any city for erroneous payments and overpayments made, and
120 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city
121 abolishes the tax, the city shall notify the director of the department of revenue of the action at
122 least ninety days prior to the effective date of the repeal and the director of the department of
123 revenue may order retention in the trust fund, for a period of one year, of two percent of the

124 amount collected after receipt of such notice to cover possible refunds or overpayment of the
125 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
126 After one year has elapsed after the effective date of abolition of the tax in such city, the
127 director of the department of revenue shall remit the balance in the account to the city and
128 close the account of that city. The director of the department of revenue shall notify each city
129 of each instance of any amount refunded or any check redeemed from receipts due the city.

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

132 8. If any city in subsection 1 of this section enacts the tax authorized in this section,
133 the city shall budget an amount to public safety that is no less than the amount budgeted in the
134 year immediately preceding the enactment of the tax. The revenue from the tax shall
135 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~~
3 ~~used in this section:~~

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

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

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

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

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

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

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

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

35 ~~8. The provisions of this section apply to the board of directors of~~
36 ~~every transportation development district organized under sections 238.200 to~~
37 ~~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.**

115.127. 1. Except as provided in subsection 4 of this section, upon receipt of notice
2 of a special election to fill a vacancy submitted pursuant to subsection 2 of section 115.125,
3 the election authority shall cause legal notice of the special election to be published in a
4 newspaper of general circulation in its jurisdiction. The notice shall include the name of the
5 officer or agency calling the election, the date and time of the election, the name of the office
6 to be filled and the date by which candidates must be selected or filed for the office. Within
7 one week prior to each special election to fill a vacancy held in its jurisdiction, the election
8 authority shall cause legal notice of the election to be published in two newspapers of

9 different political faith and general circulation in the jurisdiction. The legal notice shall
10 include the date and time of the election, the name of the officer or agency calling the election
11 and a sample ballot. If there is only one newspaper of general circulation in the jurisdiction,
12 the notice shall be published in the newspaper within one week prior to the election. If there
13 are two or more newspapers of general circulation in the jurisdiction, but no two of opposite
14 political faith, the notice shall be published in any two of the newspapers within one week
15 prior to the election.

16 2. Except as provided in subsections 1 and 4 of this section and in sections 115.521,
17 115.549 and 115.593, the election authority shall cause legal notice of each election held in its
18 jurisdiction to be published. The notice shall be published in two newspapers of different
19 political faith and qualified pursuant to chapter 493 which are published within the bounds of
20 the area holding the election. If there is only one so-qualified newspaper, then notice shall be
21 published in only one newspaper. If there is no newspaper published within the bounds of the
22 election area, then the notice shall be published in two qualified newspapers of different
23 political faith serving the area. Notice shall be published twice, the first publication occurring
24 in the second week prior to the election, and the second publication occurring within one
25 week prior to the election. Each such legal notice shall include the date and time of the
26 election, the name of the officer or agency calling the election and a sample ballot; and, unless
27 notice has been given as provided by section 115.129, the second publication of notice of the
28 election shall include the location of polling places. The election authority may provide any
29 additional notice of the election it deems desirable.

30 3. The election authority shall print the official ballot as the same appears on the
31 sample ballot, and no candidate's name or ballot issue which appears on the sample ballot or
32 official printed ballot shall be stricken or removed from the ballot except on death of a
33 candidate or by court order, but in no event shall a candidate or issue be stricken or removed
34 from the ballot less than eight weeks before the date of the election.

35 4. In lieu of causing legal notice to be published in accordance with any of the
36 provisions of this chapter, the election authority in jurisdictions which have less than seven
37 hundred fifty registered voters and in which no newspaper qualified pursuant to chapter 493 is
38 published, may cause legal notice to be mailed during the second week prior to the election,
39 by first class mail, to each registered voter at the voter's voting address. All such legal notices
40 shall include the date and time of the election, the location of the polling place, the name of
41 the officer or agency calling the election and a sample ballot.

42 5. If the opening date for filing a declaration of candidacy for any office in a political
43 subdivision or special district is not required by law or charter, the opening filing date shall be
44 8:00 a.m., the ~~seventeenth~~ **sixteenth** Tuesday prior to the election. If the closing date for
45 filing a declaration of candidacy for any office in a political subdivision or special district is

46 not required by law or charter, the closing filing date shall be 5:00 p.m., the ~~[fourteenth]~~
47 **thirteenth** Tuesday prior to the election **or, if the thirteenth Tuesday prior to the election is**
48 **a state or federal holiday, the closing filing date shall be 5:00 p.m. on the next day that is**
49 **not a state or federal holiday.** The political subdivision or special district calling an election
50 shall, before the ~~[seventeenth]~~ **sixteenth** Tuesday~~[-]~~ prior to any election at which offices are
51 to be filled, notify the general public of the opening filing date, the office or offices to be
52 filled, the proper place for filing and the closing filing date of the election. Such notification
53 may be accomplished by legal notice published in at least one newspaper of general
54 circulation in the political subdivision or special district.

55 6. Except as provided for in sections 115.247 and 115.359, if there is no additional
56 cost for the printing or reprinting of ballots or if the candidate agrees to pay any printing or
57 reprinting costs, a candidate who has filed for an office or who has been duly nominated for
58 an office may, at any time after the certification of the notice of election required in
59 subsection 1 of section 115.125 but no later than 5:00 p.m. on the eighth Tuesday before the
60 election, withdraw as a candidate pursuant to a court order, which, except for good cause
61 shown by the election authority in opposition thereto, shall be freely given upon application
62 by the candidate to the circuit court of the area of such candidate's residence.

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~~
8 ~~owners appearing on the land tax book it is only necessary in the printed and~~
9 ~~published list to state in the aggregate the amount of taxes, penalty, interest~~
10 ~~and cost due thereon, each year separately stated.~~

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

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

24 ~~5. The expense of such printing shall be paid out of the county treasury~~
25 ~~and shall not exceed the rate provided for in chapter 493, relating to legal~~
~~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.

169.490. 1. All the assets of the retirement system shall be held as one fund.

2 2. (1) For any member hired before January 1, 2018, the employing board shall cause
3 to be deducted from the compensation of each member at every payroll period five percent of
4 his or her compensation.

5 (2) Beginning January 1, 2018, the percentage in subdivision (1) of this subsection
6 shall increase one-half of one percent annually until such time as the percentage equals nine
7 percent.

8 (3) For any member hired for the first time on or after January 1, 2018, the employing
9 board shall cause to be deducted from the compensation of each member at every payroll
10 period nine percent of such member's compensation.

11 (4) The amounts so deducted shall be transferred to the board of trustees and credited
12 to the individual account of each member from whose compensation the deduction was made.
13 In determining the amount earnable by a member in any payroll period, the board of trustees
14 may consider the rate of earnable compensation payable to such member on the first day of
15 the payroll period as continuing throughout such payroll period; it may omit deduction from
16 compensation for any period less than a full payroll period if the employee was not a member
17 on the first day of the payroll period; and to facilitate the making of the deductions, it may
18 modify the deduction required of any member by such amount as shall not exceed one-tenth
19 of one percent of the compensation upon the basis of which such deduction was made.

20 (5) The deductions provided for herein are declared to be a part of the salary of the
21 member and the making of such deductions shall constitute payments by the member out of
22 his or her salary or earnings and such deductions shall be made notwithstanding that the
23 minimum compensation provided by law for any member shall be reduced thereby. Every
24 member shall be deemed to consent to the deductions made and provided for herein, and shall
25 receipt for his or her full salary or compensation, and the making of said deductions and the
26 payment of salary or compensation less said deduction shall be a full and complete discharge
27 and acquittance of all claims and demands whatsoever for services rendered during the period
28 covered by the payment except as to benefits provided by sections 169.410 to 169.540.

29 (6) The employing board may elect to pay member contributions required by this
30 section as an employer pick up of employee contributions under Section 414(h)(2) of the
31 Internal Revenue Code of 1986, as amended, and such contributions picked up by the
32 employing board shall be treated as contributions made by members for all purposes of
33 sections 169.410 to 169.540.

34 3. If a retired member receiving a pension pursuant to sections 169.410 to 169.540 is
35 restored to active service and again becomes an active member of the retirement system, there
36 shall be credited to his or her individual account an amount equal to the excess, if any, of his
37 or her accumulated contributions at retirement over the total pension benefits paid to him or
38 her.

39 4. Annually, the actuary for the retirement system shall calculate each employer's
40 contribution as an amount equal to a certain percentage of the total compensation of all
41 members employed by that employer. The percentage shall be fixed on the basis of the
42 liabilities of the retirement system as shown by the annual actuarial valuation. The annual
43 actuarial valuation shall be made on the basis of such actuarial assumptions and the actuarial
44 cost method adopted by the board of trustees, provided that the actuarial cost method adopted
45 shall be in accordance with generally accepted actuarial standards and that the unfunded
46 actuarial accrued liability, if any, shall be amortized by level annual payments over a period
47 not to exceed thirty years. The provisions of this subsection shall expire on December 31,
48 2017; thereafter subsection 5 of this section shall apply.

49 5. **(1)** For calendar year 2018, the rate of contribution payable by each employer shall
50 equal sixteen percent of the total compensation of all members employed by that employer.
51 For each calendar year thereafter, the percentage rate of contribution payable by each
52 employer of the total compensation of all members employed by that employer shall decrease
53 one-half of one percent annually until calendar year ~~[2032]~~ **2025** when the rate of contribution
54 payable by each employer shall equal ~~[nine]~~ **twelve and one-half** percent of the total
55 compensation of all members employed by that employer~~[-For subsequent calendar years~~
56 ~~after 2032]~~, **except as provided under subdivision (2) of this subsection.**

57 **(2) Beginning on the effective date of this section and for all subsequent calendar**
58 **years after,** the rate of contribution payable by each employer shall equal ~~[nine]~~ **fourteen**
59 percent of the total compensation of all members employed by that employer.

60 6. The expense and contingency reserve shall be a reserve for investment
61 contingencies and estimated expenses of administration of the retirement system as
62 determined annually by the board of trustees.

63 7. Gifts, devises, bequests and legacies may be accepted by the board of trustees to be
64 held and invested as a part of the assets of the retirement system and shall not be separately
65 accounted for except where specific direction for the use of a gift is made by a donor.

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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