

HB 532 -- LOCAL TAXATION

SPONSOR: Kelley

COMPENSATION FOR COUNTY CORONERS

This bill provides that the salary of a coroner in a noncharter county may be set at a base schedule as provided by law subject to an increase up to \$14,000 upon the majority approval of the salary commission.

Additionally, under current law, when the office of the sheriff is vacant, the county coroner is authorized to perform all the duties of the sheriff, until another sheriff is appointed.

This bill provides that if the coroner becomes acting sheriff and the sheriff is no longer receiving the sheriff's salary, the coroner may be paid, in addition to the coroner's salary, the difference between the salaries of the sheriff and coroner so that the coroner receives the equivalent of the sheriff's salary while serving as acting sheriff. (Sections 50.327, 58.095, & 58.200)

BASE SALARY SCHEDULES FOR THIRD CLASS COUNTIES

This bill provides that the salary commission of any third class county may amend the base salary schedules as provided by law for the computation of salaries for county officials to include assessed valuation factors in excess of \$300 million dollars; provided that the percentage of any adjustment is equal for all county officials in that county (Section 50.327).

PUBLISHING OF COUNTY FINANCIAL STATEMENTS

This bill changes the date counties must prepare and publish their financial statements from the first Monday in March to June 30th of each year. Additionally, the county treasurer will not pay the county commission until notice is received from the state auditor that the county's financial statement has been published in a newspaper after the first day of July.

The bill also requires second, third, and fourth class counties to produce and publish a county annual financial statement in the same manner as counties of the first classification. The financial statement must include the name, office, and current gross annual salary of each elected or appointed county official.

The county clerk or other county officer preparing the financial statement must provide an electronic copy of the data used to

create the financial statement without charge to the newspaper requesting the data.

Finally, the newspaper publishing the financial statement cannot charge more than its regular local classified advertising rate as published 30 days before the publication of the financial statement (Sections 50.815, 50.820, 50.800, & 50.810).

#### COUNTY AUDITORS

This bill provides that, upon request, a county auditor in certain counties must have access to and the ability to audit and examine claims of every kind and character for which a county officer has a fiduciary duty (Section 55.160).

#### BOONE COUNTY SHERIFF

Under current law, first and second class county sheriffs must receive salaries equal to 80% of the compensation of associate circuit judges of the county. This bill excludes sheriffs in Boone County (Section 57.317).

#### COUNTY PLANNING BOARD HEARING NOTICES

Current law requires county planning boards to post notice of a hearing prior to the adoption of a master plan, with the notice being posted in at least two conspicuous places in each township. This bill modifies the requirement to require the posting on the county's website (Section 64.231).

#### HOSPITAL SALES TAX

This bill authorizes Bates County to impose a sales tax not to exceed 1% for the purposes of supporting the operations of hospital services in the county (Section 67.597).

#### RECREATION SALES TAX

Current law authorizes the counties of Bollinger and Cape Girardeau to jointly impose a sales tax for the purpose of the financing, acquisition, construction, operation, and maintenance of recreational projects and programs. This bill allows these counties to separately levy the tax (Section 67.782, 67.783, and 67.785).

#### TRANSIENT GUEST TAXES

The bill adds the cities of Weldon Spring and Cottleville to the list of cities authorized to impose a transient guest tax at a rate

not to exceed 5% for the purpose of the promotion of tourism (Section 67.1003).

This bill authorizes the city of Knob Noster to impose a transient guest tax at a rate not to exceed 6% for the purpose of promoting tourism, promoting economic development, and promoting the retention and growth of any military base near the city (Section 67.1009).

The bill authorizes the cities of Harrisonville and Jackson to impose a transient guest tax at a rate not to exceed 6% for the purpose of the promotion of tourism (Section 67.1013).

This bill adds the county of New Madrid to the list of counties authorized to impose a transient guest tax at a rate not to exceed 5% for the purpose of the promotion of tourism. (Section 67.1018)

The bill adds the city of Richmond to the list of cities authorized to impose a transient guest tax at a rate not to exceed 5% for the purpose of the promotion of tourism (Section 67.1360).

Current law authorizes certain cities to impose a transient guest tax for the purpose of funding the promotion, operation, and development of tourism. This bill also allows the proceeds from such tax to be used for the operating costs of a community center (Section 67.1366).

The bill adds the county of Ste. Genevieve to the list of counties authorized to impose a transient guest tax at a rate not to exceed 6% for the purpose of the promotion of tourism (Section 67.1367).

This bill authorizes the city of Wentzville to impose a transient guest tax at a rate not to exceed 5% for general revenue purposes. (Section 94.961)

The bill authorizes the Village of Arrow rock to impose, upon voter approval, a transient guest tax of not more than 6% per occupied lodging establishment room per night or more than 6% per rental term of such lodging facility for economic development purposes and the construction and maintenance of infrastructure improvements (Section 94.1016).

#### THEATER, CULTURAL ARTS, AND ENTERTAINMENT DISTRICTS

Under current law, certain counties may establish a theater, cultural arts, and entertainment district. This bill adds counties that border the Lake of the Ozarks to the list of counties authorized to establish such districts (Section 67.2500).

## MAYORAL APPOINTMENTS TO BOARDS AND COMMISSIONS

The bill provides that, for fourth class cities with two thousand or fewer inhabitants, if the mayor of such city is authorized to appoint a member of a board or commission, any requirements that the appointed person be a resident of the city are satisfied under conditions specified in the bill (Section 79.235).

## CAPITAL IMPROVEMENTS SALES TAX

Current law authorizes the city of Lamar Heights to impose a transient guest tax at a rate not to exceed 6% and a food sales tax at a rate not to exceed 2% for the purpose of funding the construction, maintenance, and operation of capital improvements. This bill allows these taxes to be used for emergency services and public safety (Section 94.838).

## PUBLIC SAFETY SALES TAX

The bill adds the cities of Joplin, Hannibal, Moberly, Richmond, and Warrensburg to the list of cities authorized to impose a sales tax at a rate of up to 0.5% for the purposes of improving public safety (Section 94.900).

## COUNTY FINANCIAL STATEMENT PENALTIES FOR FAILURE TO FILE

Under current law, any transportation development district having gross revenues of less than \$5,000 in a fiscal year for which an annual financial statement was not timely filed to the State Auditor is not subject to a fine.

This bill provides that any political subdivision that has gross revenues of less than \$5,000 or that has not levied or collected sales or use taxes in the fiscal year for which the annual financial statement was not timely filed is not be subject to a fine.

Additionally, if failure to timely submit the annual financial statement is the result of fraud or other illegal conduct by an employee or officer of the political subdivision, the political subdivision will not be subject to a fine if the statement is filed within 30 days of discovery of the fraud or illegal conduct.

If the political subdivision has an outstanding balance for fines at the time it files its first annual financial statement after August 28, 2025, the Director of Revenue must make a one-time downward adjustment to the outstanding balance in an amount that reduces the outstanding balance by no less than 90%. If the Director of Revenue determines a fine is uncollectable, the

Director will have the authority to make a one-time downward adjustment to any outstanding penalty (Section 105.145).

#### AUCTIONS FOR LAND WITH DELINQUENT PROPERTY TAXES

This bill allows a county collector to hold an auction of lands with delinquent property taxes through electronic media at the same time as said auction is held in-person (Sections 140.170 and 140.190).

The bill provides that all funds collected for the purpose of establishing and maintaining the county or city sheltered workshop, residence, facility, related services, or any combination thereof must be deposited in a special fund and will be expended only upon approval of the board as follows:

(1) Funds for the operation and maintenance of sheltered workshops that are compliant with board funding request requirements;

(2) No board of directors established under Section 205.968, RSMo, shall require additional certifications or requirements for a compliant and credentialed applicant that are contrary to, or not currently required by, rules and standards developed and adopted by the Department of Elementary and Secondary Education for the operation of a sheltered workshop; and

(3) This section must not be construed to prohibit board expenditures from being used for the purposes of residence, facility, related services, or any combination thereof in addition to using board expenditures for the establishment or maintenance of the county or city sheltered workshop (Section 205.971).

#### REGIONAL JAIL DISTRICTS

Under current law, any two or more contiguous counties may establish a regional jail district.

This bill provides that if an existing regional jail district already levies a sales tax and another county joins the district, the county joining with the district will not be effective until the voters of the county have approved the sales tax. If the voters do not approve the sales tax, the county attempting to join the district will not be permitted to join.

The bill also adds that a district may equip and maintain jail facilities, as well as lease its properties. The regional jail commission will have the power to acquire, construct, repair, alter, improve, and extend a regional jail and it may contract with

governmental or private entities. Commissioners must serve until their successors have assumed office.

Under current law, any regional jail district may impose a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax. This bill changes the amount to up to 1%. The bill also repeals the provision that the sales tax may be used for court facilities in the regional jail district.

This bill also provides that expenditures paid for by the regional jail district sales tax trust fund may be made for any of the district's authorized purposes.

These provisions repeal the sunset provision (Section 221.400, 221.402, 221.405, 221.407, & 221.410).

#### REGIONAL PLANNING COMMISSIONS

Under current law, state funds for the East-West Gateway Coordinating Council and for the Mid-America Regional Council are not to exceed \$65,000 and state funds for other regional planning commissions are not to exceed \$25,000. This bill changes the sums to \$130,000 and \$50,000.

The bill removes the regional planning commissions of Show-Me, Missouri Valley, Ozark Gateway, ABCD, and Lakes County and adds Harry S. Truman, MO-Kan, Pioneer Trails, and Southwest Mo.

This bill provides that beginning July 1, 2027, the maximum grant amount for each regional planning commission will be adjusted with the consumer price index (Section 251.034).

#### ENTERTAINMENT DISTRICT ALCOHOL LICENSES

The bill provides that the Supervisor of Alcohol and Tobacco Control may issue an entertainment district special license to sell intoxicating liquor by the drink for retail consumption dispensed from one or more portable bars within the common areas of the entertainment district, as such terms are defined in the bill, until 3:00am on Mondays-Saturdays, and from 6:00am on Sundays until 1:30am on Mondays.

The bill defines an entertainment district as any area located in any county that borders on or that contains part of a lake with not less than 1,000 miles of shoreline and that is located in the city of Lake Ozark and contains a combination of entertainment venues, bars, nightclubs, and restaurants (Section 311.094).

This bill is similar to SCS HCS HB 1564 (2024).