

SECOND REGULAR SESSION

HOUSE BILL NO. 1613

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLEN.

4564H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 64.727, 65.110, 65.600, 66.705, 66.711, 67.391, 67.505, 67.547, 67.578, 67.582, 67.583, 67.584, 67.587, 67.590, 67.657, 67.667, 67.700, 67.997, 67.1006, 67.1016, 67.1158, 67.1177, 67.1187, 67.1300, 67.1303, 67.1305, 67.1360, 67.1361, 67.1366, 67.1451, 67.1551, 67.1775, 67.1922, 67.1959, 67.1974, 67.2000, 67.2030, 67.2040, 68.250, 71.800, 71.1000, 72.420, 72.422, 78.090, 78.470, 78.630, 88.251, 94.577, 94.579, 94.581, 94.585, 94.705, 94.830, 94.831, 94.832, 94.836, 94.837, 94.838, 94.840, 94.875, 94.900, 94.902, 94.903, 94.950, 94.1011, 100.120, 115.121, 115.123, 137.1040, 144.757, 162.191, 162.223, 182.015, 182.105, 182.703, 182.802, 190.050, 190.335, 190.455, 204.602, 205.202, 205.205, 205.563, 205.979, 206.090, 210.860, 221.407, 233.040, 233.180, 233.330, 233.505, 233.510, 234.130, 235.210, 238.208, 238.216, 238.236, 238.410, 247.040, 247.060, 247.130, 247.170, 247.180, 247.217, 247.220, 247.350, 247.470, 247.550, 249.070, 249.150, 249.1150, 251.615, 256.445, 321.210, 321.225, 321.242, 321.244, 321.246, 321.460, 321.552, 321.610, 321.620, 321.688, 573.505, 644.032, 644.034, and 650.399, RSMo, and section 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 67.457 as enacted by house bill no. 175 merged with house bill no. 1035 merged with senate bill no. 248, ninety-seventh general assembly, first regular session, and to enact in lieu thereof one hundred twenty-eight new sections relating to local government election dates.

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

Section A. Sections 64.727, 65.110, 65.600, 66.705, 66.711, 67.391, 67.505, 67.547,
2 67.578, 67.582, 67.583, 67.584, 67.587, 67.590, 67.657, 67.667, 67.700, 67.997, 67.1006,

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.

3 67.1016, 67.1158, 67.1177, 67.1187, 67.1300, 67.1303, 67.1305, 67.1360, 67.1361, 67.1366,
4 67.1451, 67.1551, 67.1775, 67.1922, 67.1959, 67.1974, 67.2000, 67.2030, 67.2040, 68.250,
5 71.800, 71.1000, 72.420, 72.422, 78.090, 78.470, 78.630, 88.251, 94.577, 94.579, 94.581,
6 94.585, 94.705, 94.830, 94.831, 94.832, 94.836, 94.837, 94.838, 94.840, 94.875, 94.900,
7 94.902, 94.903, 94.950, 94.1011, 100.120, 115.121, 115.123, 137.1040, 144.757, 162.191,
8 162.223, 182.015, 182.105, 182.703, 182.802, 190.050, 190.335, 190.455, 204.602, 205.202,
9 205.205, 205.563, 205.979, 206.090, 210.860, 221.407, 233.040, 233.180, 233.330, 233.505,
10 233.510, 234.130, 235.210, 238.208, 238.216, 238.236, 238.410, 247.040, 247.060, 247.130,
11 247.170, 247.180, 247.217, 247.220, 247.350, 247.470, 247.550, 249.070, 249.150,
12 249.1150, 251.615, 256.445, 321.210, 321.225, 321.242, 321.244, 321.246, 321.460,
13 321.552, 321.610, 321.620, 321.688, 573.505, 644.032, 644.034, and 650.399, RSMo, and
14 section 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second
15 regular session, and section 67.457 as enacted by house bill no. 175 merged with house bill
16 no. 1035 merged with senate bill no. 248, ninety-seventh general assembly, first regular
17 session, are repealed and one hundred twenty-eight new sections enacted in lieu thereof, to be
18 known as sections 64.727, 65.110, 65.600, 66.705, 66.711, 67.391, 67.457, 67.505, 67.547,
19 67.578, 67.582, 67.583, 67.584, 67.587, 67.590, 67.657, 67.667, 67.700, 67.997, 67.1006,
20 67.1016, 67.1158, 67.1177, 67.1187, 67.1300, 67.1303, 67.1305, 67.1360, 67.1361, 67.1366,
21 67.1451, 67.1551, 67.1775, 67.1922, 67.1959, 67.1974, 67.2000, 67.2030, 67.2040, 68.250,
22 71.800, 71.1000, 72.420, 72.422, 78.090, 78.470, 78.630, 88.251, 94.577, 94.579, 94.581,
23 94.585, 94.705, 94.830, 94.831, 94.832, 94.836, 94.837, 94.838, 94.840, 94.875, 94.900,
24 94.902, 94.903, 94.950, 94.1011, 100.120, 115.121, 115.123, 137.1040, 144.757, 162.191,
25 162.223, 182.015, 182.105, 182.703, 182.802, 190.050, 190.335, 190.455, 204.602, 205.202,
26 205.205, 205.563, 205.979, 206.090, 210.860, 221.407, 233.040, 233.180, 233.330, 233.505,
27 233.510, 234.130, 235.210, 238.208, 238.216, 238.236, 238.410, 247.040, 247.060, 247.130,
28 247.170, 247.180, 247.217, 247.220, 247.350, 247.470, 247.550, 249.070, 249.150,
29 249.1150, 251.615, 256.445, 321.210, 321.225, 321.242, 321.244, 321.246, 321.460,
30 321.552, 321.610, 321.620, 321.688, 573.505, 644.032, 644.034, and 650.399, to read as
31 follows:

64.727. 1. Nothing in section 64.725 shall be construed to affect the county planning
2 and zoning of any county that adopted county planning and zoning before April 12, 1996, or
3 that chooses to adopt county planning and zoning pursuant to sections 64.510 to 64.695 or
4 sections 64.800 to 64.905 after April 12, 1996.

5 2. Any county commission of a second, third or fourth classification that has adopted
6 county planning and zoning pursuant to sections 64.510 to 64.695 or sections 64.800 to
7 64.905 before April 12, 1996, may hold an election for the membership of the county
8 planning commission. At a regularly scheduled countywide **general** election, the voters in

9 each township of the unincorporated area of the county shall elect one member from each
10 township to be a member of the county planning commission. Following this election, the
11 elected members shall immediately replace the commissioners previously appointed by the
12 county commission to the county planning commission. The terms of the elected members of
13 the county planning commission shall be four years or until the member's successor takes
14 office; except that, the terms shall be overlapping and one-half of the members first elected,
15 or if an uneven number one-half plus one, shall be elected for two-year terms and the
16 remaining members shall be elected for four-year terms. The county highway engineer shall
17 be an ex officio member of the county planning commission. The term of the county highway
18 engineer shall be only for the duration of the engineer's tenure of official position. All
19 members of the county planning commission shall serve as such without compensation, but
20 shall be reimbursed for actual and necessary expenses incurred in the performance of their
21 official duties. The planning commission shall elect a chair at the first meeting of the year to
22 serve for such year until a new chair is elected. The elected planning commission shall be
23 governed by the appropriate provisions of either sections 64.510 to 64.695 or sections 64.800
24 to 64.905 according to the provisions whereby the county adopted county planning and
25 zoning.

26 3. If a county commission does not call for an election as provided in subsection 2 of
27 this section, the voters of the county may submit a petition, signed by five percent of the
28 number of voters in the county voting at the last gubernatorial election, calling for an election
29 to elect members to a county planning commission. Upon receipt of such a petition, the
30 county commission shall make an order to provide for the election of a county planning
31 commission, pursuant to subsection 2 of this section, at the next countywide **general** election.

65.110. 1. There shall be chosen at the ~~biennial~~ **general** election in each township
2 one trustee, who shall be ex officio treasurer of the township, one township clerk, and two
3 members of the township board.

4 2. Upon the assumption of office of a county assessor elected as provided by section
5 53.010, the township clerk shall cease to perform the duties of ex officio township assessor
6 and shall promptly deliver to the county assessor all books, papers, records, and property
7 pertaining to the office of ex officio township assessor.

8 3. The treasurer ex officio collector of a county with township organization shall no
9 longer retain such title, and shall instead assume the office of collector-treasurer, as provided
10 for by section 54.010, on March 1, 2007. On such date, the township collector shall cease to
11 perform the duties of township collector and shall promptly deliver to the collector-treasurer
12 all books, papers, records, and property pertaining to the office of township collector. The
13 township collector shall continue to perform the same duties and be subject to the same
14 requirements and liabilities until his or her term expires on March 1, 2007. Notwithstanding

15 other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same
16 duties, powers, and obligations previously granted to, and held by, the township collector on
17 and after March 1, 2007.

65.600. 1. In any county in this state which may hereafter adopt township
2 organization, the person holding the office of the collector of the revenue in such county, at
3 the time in March when township organization becomes effective in such county, shall
4 continue to hold his or her office and exercise all the functions and receive all the fees and
5 emoluments thereof until the time at which his or her term of office would have expired had
6 such county not adopted township organization, and, except as herein otherwise provided, the
7 collector shall perform the same duties and be subject to the same requirements and liabilities
8 as in counties not under township organization.

9 2. The county assessor shall assess the property of the various townships in such
10 county and arrange the county assessor's books and lists in a manner so that it can be
11 determined which township is entitled to the taxes assessed against any property.

12 3. The county clerk of such county shall submit, for the use of such county collector,
13 lists of the property assessed in each township the same as the county clerk is required to
14 submit for the use of township collectors.

15 4. The collector of the revenue in such county shall pay over to the several township
16 trustees of such county after deducting his or her commission, all township taxes and funds of
17 every kind collected by the collector and belonging respectively to the several townships in
18 such county, as required by section 139.430 in the case of township collectors, and for the
19 collector's failure to do so the collector shall be subject to the same liability as provided by
20 section 139.430 in the case of township collectors.

21 5. The first township collectors in such county shall be elected at the ~~[township]~~
22 **general** election ~~[held in March]~~ next preceding the time at which the term of office of the
23 collector of the revenue in such county shall expire and their terms of office shall begin at the
24 expiration of the term of office of such collector of the revenue, and they shall hold their
25 offices until the next ~~[township]~~ **general** election in such county. The provisions of this
26 section shall be effective prior to August 28, 2005.

66.705. 1. The county constitution framed by the commission shall take effect on the
2 day fixed therein and shall supersede any existing charter, county constitution or government,
3 if approved by the majority of the qualified voters of the county voting thereon. The county
4 constitution shall be submitted by the county constitution commission to the election
5 authority of the county not later than thirty days after the completion of the county
6 constitution or more than one year from the date of the selection of the county constitution
7 commission by the circuit court. The election authority of the county shall conduct the
8 election at the next ~~[available]~~ **general** election authorized under state law. The election shall

9 be conducted under the provisions of chapter 115 and may, at the request of the county
10 constitution commission, be conducted by mail ballot. The commission may submit for
11 separate vote any parts of the county constitution, or any alternative sections or articles, and
12 the alternative sections or articles receiving the larger affirmative vote shall prevail if a
13 charter is adopted.

14 2. In addition to notices required under chapter 115, the election authority shall
15 publish the full text of the county constitution in each newspaper of general circulation in the
16 county at least once a week for at least three weeks, the last publication to be not more than
17 three nor less than two weeks immediately preceding the election.

18 3. The ballot of submission shall contain, but need not be limited to, the following
19 language:

20 Shall _____ County adopt the proposed county constitution?

21 ☐ YES

☐ NO

22
23 If a majority of the votes cast by the qualified voters voting thereon are in favor of the
24 proposal, then the county constitution shall be adopted. If a majority of the votes cast by the
25 qualified voters voting thereon are opposed to the proposal, the county constitution shall not
26 be adopted. No county constitution shall be submitted to the voters of the county within two
27 years after the election at which a county constitution was defeated, and prior to resubmitting
28 the question of whether to adopt a county constitution to the voters pursuant to this
29 subsection, the county commission shall resubmit the question set forth in section 66.700 to
30 the qualified voters of the county and a majority of the votes cast by the qualified voters
31 voting thereon shall be in favor of the proposal.

66.711. 1. Pursuant to Section 9 of Article VI of the State Constitution, any county of
2 the first classification without a charter form of government may adopt an alternative form of
3 government and frame a county constitution for the vesting of any and all powers the general
4 assembly has the authority to confer, provided such powers are consistent with the
5 constitution of this state and not limited or denied by either the county constitution or by laws
6 of this state, except those powers to regulate and provide for free and open elections. A
7 county approving the alternative form of government and adopting a county constitution in
8 the manner prescribed by this section shall only impose such taxes as it is authorized by the
9 constitution and law to impose. The county commission of such a county may authorize the
10 submission of the question set forth in this section by placing such question on the ballot at a
11 ~~[county or state] general[, primary or special] election [as set by the county commission].~~
12 The circuit judges of the circuit where such county is located shall establish a county
13 constitution commission to develop a county constitution if the qualified voters of the county,
14 at a ~~[county or state] general[, primary or special] election~~, approve the following question:

18 ☐ YES ☐ NO

49 5. The ballot of submission shall contain, but need not be limited to, the following
50 language:

51 Shall _____ County adopt the proposed county constitution?

52 ☐ YES

☐ NO

53

54 If a majority of the votes cast by the qualified voters voting thereon are in favor of the
55 proposal, then the county constitution shall be adopted. If a majority of the votes cast by the
56 qualified voters voting thereon are opposed to the proposal, the county constitution shall not
57 be adopted. No county constitution shall be submitted to the voters of the county within two
58 years after the election at which a county constitution was defeated, and prior to resubmitting
59 the question of whether to adopt a county constitution to the voters pursuant to this
60 subsection, the county commission shall resubmit the question set forth in subsection 1 of this
61 section to the qualified voters of the county and a majority of the votes cast by the qualified
62 voters voting thereon shall be in favor of the proposal.

63 6. Duplicate certificates shall be made, setting forth the county constitution adopted
64 and its ratification, signed by the election authority of the county after canvassing election
65 returns. One of such certified copies shall be deposited in the office of the secretary of state
66 and the other, after being recorded in the records of the county, shall be deposited among the
67 archives of the county and all courts shall take judicial notice thereof. This subsection shall
68 also apply to any amendment to the county constitution.

69 7. All amendments to such county constitution shall be approved by the voters and
70 shall become part of the county constitution at the time and under the conditions fixed in the
71 amendments.

72 8. Pursuant to section 1.140, the provisions of this section are severable. If any
73 provision of this section is found by a court of competent jurisdiction to be unconstitutional,
74 the remaining provisions of this act are valid unless the court finds the valid provisions of this
75 act are so essentially and inseparably connected with, and so dependent upon, the void
76 provision that it cannot be presumed the legislature would have enacted the valid provisions
77 without the void one; or unless the court finds that the valid provisions, standing alone, are
78 incomplete and are incapable of being executed in accordance with the legislative intent.

67.391. 1. The governing body of any first class county having a charter form of
2 government which contains all or any part of a city with a population of greater than four
3 hundred thousand inhabitants and the governing body of any first class county not adjacent to
4 any other first class county or the governing body of any second or third class county having
5 at least seventy-five miles of shoreline on the Missouri River are hereby authorized to
6 impose, by ordinance or order, a one-fourth cent sales tax on all retail sales made in such
7 county which are subject to taxation under the provisions of sections 144.010 to 144.510.
8 The tax authorized by this section shall be in addition to any and all other sales taxes allowed

9 by law, except that no ordinance imposing a sales tax under the provisions of this section shall
10 be effective unless the governing body of the county submits to the voters of the county, ~~at a~~
11 ~~county or state~~ general~~, primary or special~~ election, a proposal to authorize the governing
12 body of the county to impose a tax.

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

15 Shall the county of _____ (County's name) impose a countywide sales
16 tax of _____ (Insert amount) for a period not to exceed _____ (Insert
17 number) years for the purpose of investigating and prosecuting drug-
18 related offenses?

19 ☐ YES ☐ NO

20 If you are in favor of the question, place an "X" in the box opposite
21 "YES". If you are opposed to the question, place an "X" in the box
22 opposite "NO".
23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
25 favor of the proposal, then the ordinance or order and any amendments thereto shall become
26 effective on the first day of the second calendar quarter after the director of revenue receives
27 notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are
28 opposed to the proposal, then the governing body of the county shall have no power to impose
29 the sales tax herein authorized unless and until the governing body of the county shall again
30 have submitted another proposal to authorize the governing body of the county to impose the
31 sales tax authorized by sections 67.391 to ~~[67.397]~~ **67.395** and such proposal is approved by a
32 majority of the qualified voters voting thereon.

33 3. All revenue received by a county from the tax authorized under the provisions of
34 sections 67.391 to ~~[67.397]~~ **67.395** shall be deposited in a special trust fund and shall be used
35 by the office of the prosecuting attorney solely for the investigation and prosecution of drug-
36 related offenses for so long as the tax shall remain in effect. The prosecuting attorney may
37 contract to distribute a portion of the special trust fund moneys to any not-for-profit
38 community crime prevention organization for the purpose of preventing drug-related
39 offenses, if such organization has been in existence for the purpose of community crime
40 prevention for a period of not less than five years. Once the tax authorized by sections 67.391
41 to ~~[67.397]~~ **67.395** is abolished or is terminated by any means, all funds remaining in the
42 special trust fund shall be used solely for activities initiated with revenues raised by the tax
43 authorized by sections 67.391 to ~~[67.397]~~ **67.395**. Any funds in such special trust fund which
44 are not needed for current expenditures may be invested by the governing body in accordance
45 with applicable laws relating to the investment of other county funds.

46 4. The tax authorized by sections 67.391 to ~~[67.397]~~ **67.395** shall terminate four years
47 from the date on which such tax was initially imposed by the county, unless sooner abolished
48 by the governing body of the county.

2 ~~[67.457. 1. To establish a neighborhood improvement district, the~~
3 ~~governing body of any city or county shall comply with either of the~~
4 ~~procedures described in subsection 2 or 3 of this section.~~

5 ~~2. The governing body of any city or county proposing to create a~~
6 ~~neighborhood improvement district may by resolution submit the question of~~
7 ~~creating such district to all qualified voters residing within such district at a~~
8 ~~general or special election called for that purpose. Such resolution shall set~~
9 ~~forth the project name for the proposed improvement, the general nature of the~~
10 ~~proposed improvement, the estimated cost of such improvement, the~~
11 ~~boundaries of the proposed neighborhood improvement district to be~~
12 ~~assessed, and the proposed method or methods of assessment of real~~
13 ~~property within the district, including any provision for the annual~~
14 ~~assessment of maintenance costs of the improvement in each year during~~
15 ~~the term of the bonds issued for the original improvement and after such bonds~~
16 ~~are paid in full. The governing body of the city or county may create a~~
17 ~~neighborhood improvement district when the question of creating such district~~
18 ~~has been approved by the vote of the percentage of electors within such district~~
19 ~~voting thereon that is equal to the percentage of voter approval required for the~~
20 ~~issuance of general obligation bonds of such city or county under Article VI,~~
21 ~~Section 26 of the constitution of this state. The notice of election containing~~
22 ~~the question of creating a neighborhood improvement district shall contain the~~
23 ~~project name for the proposed improvement, the general nature of the~~
24 ~~proposed improvement, the estimated cost of such improvement, the~~
25 ~~boundaries of the proposed neighborhood improvement district to be~~
26 ~~assessed, the proposed method or methods of assessment of real property~~
27 ~~within the district, including any provision for the annual assessment of~~
28 ~~maintenance costs of the improvement in each year after the bonds issued for~~
29 ~~the original improvement are paid in full, and a statement that the final cost of~~
30 ~~such improvement assessed against real property within the district and the~~
31 ~~amount of general obligation bonds issued therefor shall not exceed the~~
32 ~~estimated cost of such improvement, as stated in such notice, by more than~~
33 ~~twenty-five percent, and that the annual assessment for maintenance costs of~~
34 ~~the improvements shall not exceed the estimated annual maintenance cost, as~~
35 ~~stated in such notice, by more than twenty-five percent. The ballot upon~~
36 ~~which the question of creating a neighborhood improvement district is~~
37 ~~submitted to the qualified voters residing within the proposed district shall~~
38 ~~contain a question in substantially the following form:~~

39 ~~Shall _____ (name of city or county) be authorized to create a~~
40 ~~neighborhood improvement district proposed for the _____ (project name for~~
41 ~~the proposed improvement) and incur indebtedness and issue general~~
42 ~~obligation bonds to pay for all or part of the cost of public improvements~~
43 ~~within such district, the cost of all indebtedness so incurred to be assessed by~~
~~the governing body of the _____ (city or county) on the real property~~

benefitted by such improvements for a period of _____ years, and, if included in the resolution, an assessment in each year thereafter with the proceeds thereof used solely for maintenance of the improvement?

3. ~~As an alternative to the procedure described in subsection 2 of this section, the governing body of a city or county may create a neighborhood improvement district when a proper petition has been signed by the owners of record of at least two-thirds by area of all real property located within such proposed district. Each owner of record of real property located in the proposed district is allowed one signature. Any person, corporation, or limited liability partnership owning more than one parcel of land located in such proposed district shall be allowed only one signature on such petition. The petition, in order to become effective, shall be filed with the city clerk or county clerk. A proper petition for the creation of a neighborhood improvement district shall set forth the project name for the proposed improvement, the general nature of the proposed improvement, the estimated cost of such improvement, the boundaries of the proposed neighborhood improvement district to be assessed, the proposed method or methods of assessment of real property within the district, including any provision for the annual assessment of maintenance costs of the improvement in each year during the term of the bonds issued for the original improvement and after such bonds are paid in full, a notice that the names of the signers may not be withdrawn later than seven days after the petition is filed with the city clerk or county clerk, and a notice that the final cost of such improvement assessed against real property within the district and the amount of general obligation bonds issued therefor shall not exceed the estimated cost of such improvement, as stated in such petition, by more than twenty-five percent, and that the annual assessment for maintenance costs of the improvements shall not exceed the estimated annual maintenance cost, as stated in such petition, by more than twenty-five percent.~~

4. ~~Upon receiving the requisite voter approval at an election or upon the filing of a proper petition with the city clerk or county clerk, the governing body may by resolution or ordinance determine the advisability of the improvement and may order that the district be established and that preliminary plans and specifications for the improvement be made. Such resolution or ordinance shall state and make findings as to the project name for the proposed improvement, the nature of the improvement, the estimated cost of such improvement, the boundaries of the neighborhood improvement district to be assessed, the proposed method or methods of assessment of real property within the district, including any provision for the annual assessment of maintenance costs of the improvement in each year after the bonds issued for the original improvement are paid in full, and shall also state that the final cost of such improvement assessed against the real property within the neighborhood improvement district and the amount of general obligation bonds issued therefor shall not, without a new election or petition, exceed the estimated cost of such improvement by more than twenty-five percent.~~

5. ~~The boundaries of the proposed district shall be described by metes and bounds, streets or other sufficiently specific description. The area of the neighborhood improvement district finally determined by the governing body~~

92 of the city or county to be assessed may be less than, but shall not exceed, the
93 total area comprising such district.

94 6. ~~In any neighborhood improvement district organized prior to~~
95 ~~August 28, 1994, an assessment may be levied and collected after the original~~
96 ~~period approved for assessment of property within the district has expired,~~
97 ~~with the proceeds thereof used solely for maintenance of the improvement, if~~
98 ~~the residents of the neighborhood improvement district either vote to assess~~
99 ~~real property within the district for the maintenance costs in the manner~~
100 ~~prescribed in subsection 2 of this section or if the owners of two-thirds of the~~
101 ~~area of all real property located within the district sign a petition for such~~
102 ~~purpose in the same manner as prescribed in subsection 3 of this section.~~

103 7. ~~Prior to any assessment hereafter being levied against any real~~
104 ~~property within any neighborhood improvement district, and prior to any lien~~
105 ~~enforceable under either chapter 140 or 141 being imposed after August 28,~~
106 ~~2013, against any real property within a neighborhood improvement district,~~
107 ~~the clerk of the governing body establishing the neighborhood improvement~~
108 ~~district shall cause to be recorded with the recorder of deeds for the county in~~
109 ~~which any portion of the neighborhood improvement district is located a~~
110 ~~document conforming to the provisions of sections 59.310 and 59.313, and~~
111 ~~which shall contain at least the following information:~~

112 (1) ~~Each and all owners of record of real property located within the~~
113 ~~neighborhood improvement district at the time of recording, who shall be~~
114 ~~identified in the document as grantors and indexed by the recorder, as required~~
115 ~~under and pursuant to section 59.440;~~

116 (2) ~~The governing body establishing the neighborhood improvement~~
117 ~~district and the title of any official or agency responsible for collecting or~~
118 ~~enforcing any assessments, who shall be identified in the document as grantees~~
119 ~~and so indexed by the recorder, as required under and pursuant to section~~
120 ~~59.440;~~

121 (3) ~~The legal description of the property within the neighborhood~~
122 ~~improvement district which may either be the metes and bounds description~~
123 ~~authorized in subsection 5 of this section or the legal description of each lot or~~
124 ~~parcel within the neighborhood improvement district; and~~

125 (4) ~~The identifying number of the resolution or ordinance creating the~~
126 ~~neighborhood improvement district, or a copy of such resolution or ordinance.~~

127 8. (1) ~~The governing body of the city or county establishing a~~
128 ~~neighborhood improvement district shall, as soon as is practicable, submit the~~
129 ~~following information to the state auditor and the department of revenue:~~

130 (a) ~~A description of the boundaries of such district as well as the~~
131 ~~average assessment made against real property located in such district;~~

132 (b) ~~Any amendments made to the boundaries of a district; and~~

133 (c) ~~The date on which a neighborhood improvement district is~~
134 ~~dissolved.~~

135 (2) ~~The governing body of the city or county establishing a~~
136 ~~neighborhood improvement district on or after August 28, 2022, shall not~~
137 ~~order any assessment to be made on any real property located within a district~~
138 ~~until such governing body has submitted the information required by~~
139 ~~paragraph (a) of subdivision (1) of this subsection.]~~

67.457. 1. To establish a neighborhood improvement district, the governing body of
2 any city or county shall comply with either of the procedures described in subsection 2 or 3 of
3 this section.

4 2. The governing body of any city or county proposing to create a neighborhood
5 improvement district may by resolution submit the question of creating such district to all
6 qualified voters residing within such district at a general ~~[or special]~~ election ~~[called for that~~
7 ~~purpose]~~. Such resolution shall set forth the project name for the proposed improvement, the
8 general nature of the proposed improvement, the estimated cost of such improvement, the
9 boundaries of the proposed neighborhood improvement district to be assessed, and the
10 proposed method or methods of assessment of real property within the district, including any
11 provision for the annual assessment of maintenance costs of the improvement in each year
12 during the term of the bonds issued for the original improvement and after such bonds are
13 paid in full. The governing body of the city or county may create a neighborhood
14 improvement district when the question of creating such district has been approved by the
15 vote of the percentage of electors within such district voting thereon that is equal to the
16 percentage of voter approval required for the issuance of general obligation bonds of such city
17 or county under Article VI, Section 26 of the constitution of this state. The notice of election
18 containing the question of creating a neighborhood improvement district shall contain the
19 project name for the proposed improvement, the general nature of the proposed improvement,
20 the estimated cost of such improvement, the boundaries of the proposed neighborhood
21 improvement district to be assessed, the proposed method or methods of assessment of real
22 property within the district, including any provision for the annual assessment of maintenance
23 costs of the improvement in each year after the bonds issued for the original improvement are
24 paid in full, and a statement that the final cost of such improvement assessed against real
25 property within the district and the amount of general obligation bonds issued therefor shall
26 not exceed the estimated cost of such improvement, as stated in such notice, by more than
27 twenty-five percent, and that the annual assessment for maintenance costs of the
28 improvements shall not exceed the estimated annual maintenance cost, as stated in such
29 notice, by more than twenty-five percent. The ballot upon which the question of creating a
30 neighborhood improvement district is submitted to the qualified voters residing within the
31 proposed district shall contain a question in substantially the following form:

32 Shall _____ (name of city or county) be authorized to create a neighborhood
33 improvement district proposed for the _____ (project name for the proposed improvement)
34 and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of
35 public improvements within such district, the cost of all indebtedness so incurred to be
36 assessed by the governing body of the _____ (city or county) on the real property benefitted
37 by such improvements for a period of _____ years, and, if included in the resolution, an

38 assessment in each year thereafter with the proceeds thereof used solely for maintenance of
39 the improvement?

40 3. As an alternative to the procedure described in subsection 2 of this section, the
41 governing body of a city or county may create a neighborhood improvement district when a
42 proper petition has been signed by the owners of record of at least two-thirds by area of all
43 real property located within such proposed district. Each owner of record of real property
44 located in the proposed district is allowed one signature. Any person, corporation, or limited
45 liability partnership owning more than one parcel of land located in such proposed district
46 shall be allowed only one signature on such petition. The petition, in order to become
47 effective, shall be filed with the city clerk or county clerk. A proper petition for the creation
48 of a neighborhood improvement district shall set forth the project name for the proposed
49 improvement, the general nature of the proposed improvement, the estimated cost of such
50 improvement, the boundaries of the proposed neighborhood improvement district to be
51 assessed, the proposed method or methods of assessment of real property within the district,
52 including any provision for the annual assessment of maintenance costs of the improvement
53 in each year during the term of the bonds issued for the original improvement and after such
54 bonds are paid in full, a notice that the names of the signers may not be withdrawn later than
55 seven days after the petition is filed with the city clerk or county clerk, and a notice that the
56 final cost of such improvement assessed against real property within the district and the
57 amount of general obligation bonds issued therefor shall not exceed the estimated cost of such
58 improvement, as stated in such petition, by more than twenty-five percent, and that the annual
59 assessment for maintenance costs of the improvements shall not exceed the estimated annual
60 maintenance cost, as stated in such petition, by more than twenty-five percent.

61 4. Upon receiving the requisite voter approval at an election or upon the filing of a
62 proper petition with the city clerk or county clerk, the governing body may by resolution or
63 ordinance determine the advisability of the improvement and may order that the district be
64 established and that preliminary plans and specifications for the improvement be made. Such
65 resolution or ordinance shall state and make findings as to the project name for the proposed
66 improvement, the nature of the improvement, the estimated cost of such improvement, the
67 boundaries of the neighborhood improvement district to be assessed, the proposed method or
68 methods of assessment of real property within the district, including any provision for the
69 annual assessment of maintenance costs of the improvement in each year after the bonds
70 issued for the original improvement are paid in full, and shall also state that the final cost of
71 such improvement assessed against the real property within the neighborhood improvement
72 district and the amount of general obligation bonds issued therefor shall not, without a new
73 election or petition, exceed the estimated cost of such improvement by more than twenty-five
74 percent.

75 5. The boundaries of the proposed district shall be described by metes and bounds,
76 streets or other sufficiently specific description. The area of the neighborhood improvement
77 district finally determined by the governing body of the city or county to be assessed may be
78 less than, but shall not exceed, the total area comprising such district.

79 6. In any neighborhood improvement district organized prior to August 28, 1994, an
80 assessment may be levied and collected after the original period approved for assessment of
81 property within the district has expired, with the proceeds thereof used solely for maintenance
82 of the improvement, if the residents of the neighborhood improvement district either vote to
83 assess real property within the district for the maintenance costs in the manner prescribed in
84 subsection 2 of this section or if the owners of two-thirds of the area of all real property
85 located within the district sign a petition for such purpose in the same manner as prescribed in
86 subsection 3 of this section.

87 7. Prior to any assessment hereafter being levied against any real property within any
88 neighborhood improvement district, and prior to any lien enforceable under either chapter 140
89 or 141 being imposed after August 28, 2013, against any real property within a neighborhood
90 improvement district, the clerk of the governing body establishing the neighborhood
91 improvement district shall cause to be recorded with the recorder of deeds for the county in
92 which any portion of the neighborhood improvement district is located a document
93 conforming to the provisions of sections 59.310 and 59.313, and which shall contain at least
94 the following information:

95 (1) Each and all owners of record of real property located within the neighborhood
96 improvement district at the time of recording, who shall be identified in the document as
97 grantors and indexed by the recorder, as required under and pursuant to section 59.440;

98 (2) The governing body establishing the neighborhood improvement district and the
99 title of any official or agency responsible for collecting or enforcing any assessments, who
100 shall be identified in the document as grantees and so indexed by the recorder, as required
101 under and pursuant to section 59.440;

102 (3) The legal description of the property within the neighborhood improvement
103 district which may either be the metes and bounds description authorized in subsection 5 of
104 this section or the legal description of each lot or parcel within the neighborhood
105 improvement district; and

106 (4) The identifying number of the resolution or ordinance creating the neighborhood
107 improvement district, or a copy of such resolution or ordinance.

67.505. 1. Any county may, by a majority vote of its governing body, impose a
2 county sales tax, in conjunction with a property tax reduction for each year in which the sales
3 tax is imposed, for the benefit of such county in accordance with the provisions of sections
4 67.500 to 67.545; provided, however, that no ordinance or order enacted pursuant to the

5 authority granted by the provisions of sections 67.500 to 67.545 shall be effective unless the
6 governing body of the county submits to the voters of the county, at a ~~[county or state]~~ general
7 ~~[primary or special]~~ election, a proposal to authorize the governing body of the county to
8 impose a tax and reduce property taxes under the provisions of sections 67.500 to 67.545.

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

11 Shall the county of _____ (county's name) impose a countywide sales
12 tax of _____ (insert amount) and reduce its total property tax levy
13 annually by _____ (insert amount) percent of the total amount of sales
14 tax revenue collected in the same tax year?

15 ☐ YES ☐ NO

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

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
21 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
22 effect. If a majority of the votes cast by the qualified voters voting are opposed to the
23 proposal, then the governing body of the county shall have no power to impose the sales tax
24 and reduce the property tax as herein authorized unless and until the governing body of the
25 county shall again have submitted another proposal to authorize the governing body of the
26 county to impose the sales tax and reduce the property tax under the provisions of sections
27 67.500 to 67.545 and such proposal is approved by a majority of the qualified voters voting
28 thereon.

29 3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths
30 of one percent or one-half of one percent on the receipts from the sale at retail of all tangible
31 personal property or taxable services at retail within any county adopting such tax, if such
32 property and services are subject to taxation by the state of Missouri under the provisions of
33 sections 144.010 to 144.525. Each year in which a sales tax is imposed under the provisions
34 of sections 67.500 to 67.545, the county shall, after determining its budget, excluding funds
35 required to be set aside and placed to the credit of special road districts, within the limits set
36 by the constitution and laws of this state for the following calendar year and the total property
37 tax levy needed to raise the revenues required by such budget, reduce that total property tax
38 levy in an amount sufficient to decrease the total property taxes it will collect by an amount
39 equal to one of the following:

40 (1) Fifty percent of the sales tax revenue collected in the tax year for which the
41 property taxes are being levied;

42 (2) Sixty percent of the sales tax revenue collected in the tax year for which the
43 property taxes are being levied;

44 (3) Seventy percent of the sales tax revenue collected in the tax year for which the
45 property taxes are being levied;

46 (4) Eighty percent of the sales tax revenue collected in the tax year for which the
47 property taxes are being levied;

48 (5) Ninety percent of the sales tax revenue collected in the tax year for which the
49 property taxes are being levied;

50 (6) One hundred percent of the sales tax revenue collected in the tax year for which
51 the property taxes are being levied;

52

53 provided that, in the event that in the immediately preceding year a county actually collected
54 more or less sales tax revenue than the amount determined under subdivision (4) of section
55 67.500, the county shall adjust its total property tax levy for the current year to reflect such
56 increase or decrease.

57 4. No county in this state shall impose a tax under this section for the purpose of
58 funding in whole or in part the construction, operation, or maintenance of any zoological
59 activities, zoological facilities, zoological organizations, the metropolitan zoological park and
60 museum district as created under section 184.350, or any zoological boards.

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined
2 in section 67.750 may, by a majority vote of its governing body, impose an additional county
3 sales tax on all sales which are subject to taxation under the provisions of sections 144.010 to
4 144.525. The tax authorized by this section shall be in addition to any and all other sales tax
5 allowed by law; except that no ordinance or order imposing a sales tax under the provisions of
6 this section shall be effective unless the governing body of the county submits to the voters of
7 the county, at a ~~[county or state]~~ general~~[-primary or special]~~ election, a proposal to authorize
8 the governing body of the county to impose such tax.

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

11 Shall the county of _____ (county's name) impose a countywide
12 sales tax of _____ (insert rate) percent for the purpose of _____
13 _ (insert purpose)?

14 ☐ YES ☐ NO

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
20 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
21 effect. If a majority of the votes cast by the qualified voters voting are opposed to the
22 proposal, then the governing body of the county shall have no power to impose the sales tax
23 as herein authorized unless and until the governing body of the county submits another
24 proposal to authorize the governing body of the county to impose the sales tax under the
25 provisions of this section and such proposal is approved by a majority of the qualified voters
26 voting thereon. A county shall not submit to the voters a proposed sales tax under this section
27 for a period of two years from the date of an election in which the county previously
28 submitted to the voters a proposed sales tax under this section, regardless of whether the
29 initial proposed sales tax was approved or disapproved by the voters. The revenue collected
30 from the sales tax authorized under this section shall only be used for the purpose approved
31 by voters of the county.

32 3. (1) The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth
33 of one percent, three-eighths of one percent, or one-half of one percent on the receipts from
34 the sale at retail of all tangible personal property or taxable services at retail within any
35 county adopting such tax if such property and services are subject to taxation by the state of
36 Missouri under the provisions of sections 144.010 to 144.525. In any city not within a county
37 or any county described in subsection 5 of this section, no sales tax for the purpose of funding
38 zoological activities and zoological facilities as those terms are defined in section 184.500
39 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and collected
40 before August 28, 2017. Beginning August 28, 2017, no county shall submit to the voters any
41 proposal that results in a combined rate of sales taxes adopted under this section in excess of
42 one percent.

43 (2) Notwithstanding the provisions of subdivision (1) of this subsection to the
44 contrary, beginning August 28, 2025, a county with more than eight thousand but fewer than
45 eight thousand nine hundred inhabitants and with a county seat with more than seven hundred
46 thirty but fewer than eight hundred inhabitants may impose a sales tax that results in a
47 combined rate of sales tax adopted pursuant to this section in excess of one percent, but not in
48 excess of one and one-half percent, provided that any such sales tax shall be for the purpose
49 of providing law enforcement services. All sales tax elections conducted during the
50 November 8, 2022, general election shall be deemed in compliance with this subdivision,
51 provided that the total combined sales tax rate adopted pursuant to this section does not
52 exceed one and one-half percent.

53 4. Except as modified in this section, all provisions of sections 32.085 and 32.087
54 shall apply to the tax imposed under this section.

55 5. In any first class county having a charter form of government and having a
56 population of nine hundred thousand or more, the proceeds of the sales tax authorized by this
57 section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax
58 shall be distributed to the county and the remaining five-eighths shall be distributed to the
59 cities, towns and villages and the unincorporated area of the county on the ratio that the
60 population of each bears to the total population of the county. Three-eighths of the tax rate
61 adopted by such a county shall be included in the calculation of the county's one percent
62 combined tax rate ceiling provided in subsection 3 of this section. The population of each
63 city, town or village and the unincorporated area of the county and the total population of the
64 county shall be determined on the basis of the most recent federal decennial census. The
65 provisions of this subsection shall not apply if the revenue collected is used to support
66 zoological activities of the zoological subdistrict as defined under section 184.352.

67 6. Except as prohibited under section 184.353, residents of any county that does not
68 adopt a sales tax under this section for the purpose of supporting zoological activities may be
69 charged an admission fee for zoological facilities, programs, or events that are not part of the
70 zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28,
71 2017.

72 7. In any county of the second classification with more than nineteen thousand seven
73 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales
74 tax authorized by this section shall be distributed so that an amount equal to three-fourths of
75 the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be
76 distributed equally among the incorporated cities, towns, and villages of the county. Upon
77 request from any city, town, or village within the county, the county shall make available for
78 inspection the distribution report provided to the county by the department of revenue. Any
79 expenses incurred by the county in supplying such report to a city, town, or village shall be
80 paid by such city, town, or village.

81 8. In any first class county having a charter form of government and having a
82 population of nine hundred thousand or more, no tax shall be imposed pursuant to this section
83 for the purpose of funding in whole or in part the construction, operation or maintenance of a
84 sports stadium, field house, indoor or outdoor recreational facility, center, playing field,
85 parking facility or anything incidental or necessary to a complex suitable for any type of
86 professional sport or recreation, either upon, above or below the ground.

87 9. No county in this state, other than a county with a charter form of government and
88 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall
89 impose a tax under this section for the purpose of funding in whole or in part the construction,
90 operation, or maintenance of any zoological activities, zoological facilities, zoological

91 organizations, the metropolitan zoological park and museum district as created under section
92 184.350, or any zoological boards.

93 10. The director of revenue may authorize the state treasurer to make refunds from
94 the amounts in the trust fund and credited to any county for erroneous payments and
95 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
96 such counties. If any county abolishes the tax, the county shall notify the director of revenue
97 of the action at least ninety days prior to the effective date of the repeal and the director of
98 revenue may order retention in the trust fund, for a period of one year, of two percent of the
99 amount collected after receipt of such notice to cover possible refunds or overpayment of the
100 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
101 After one year has elapsed after the effective date of abolition of the tax in such county, the
102 director of revenue shall remit the balance in the account to the county and close the account
103 of that county. The director of revenue shall notify each county of each instance of any
104 amount refunded or any check redeemed from receipts due the county.

105 11. No revenue received from a tax for the purpose of funding zoological activities in
106 any county shall be used for the benefit of any entity that has ever been named Grant's Farm
107 or is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or
108 successor address, or to supplant any funding received from the metropolitan zoological park
109 and museum district established under section 184.350.

67.578. 1. The governing authority of any county of the third classification without a
2 township form of government and with more than sixteen thousand four hundred but less than
3 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed
4 one-fifth of one percent on all retail sales made in the county which are subject to taxation
5 pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For
6 purposes of this section, the term "museums" means museums operating in the county, which
7 are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and
8 which are considered by the board to be a tourism attraction. The tax authorized by this
9 section shall be in addition to any and all other sales taxes allowed by law, except that no sales
10 tax shall be imposed pursuant to this section unless the governing authority submits to the
11 voters of the county, at a ~~[county or state]~~ general~~[-primary, or special]~~ election, a proposal to
12 authorize the governing authority to impose the tax.

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

15 Shall the county of _____ (insert the name of the county) impose a
16 sales tax of _____ (insert rate of percent) percent for the funding of
17 museums? "Museums" means museums operating in the county, which
18 are registered with the United States Internal Revenue Service as a 501

19 (c)(3) corporation and which are considered by the museum board to be
20 a tourism attraction.

21 ☐ YES ☐ NO

22 If you are in favor of the question, place an "X" in the box opposite
23 "YES". If you are opposed to the question, place an "X" in the box
24 opposite "NO".

25

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
27 favor of the proposal, then the sales tax shall become effective on the first day of the second
28 calendar quarter after the director of revenue receives notice of the adoption of the tax. If the
29 proposal receives less than the required majority of votes, then the governing authority shall
30 have no power to impose the tax unless and until the governing authority has again submitted
31 another proposal to authorize the governing authority to impose the sales tax authorized by
32 this section and such proposal is approved by the required majority of the qualified voters
33 voting thereon.

34 3. On or after the effective date of the tax, the director of revenue shall be responsible
35 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
36 and 32.087 shall apply. The director may retain an amount not to exceed one percent for
37 deposit in the general revenue fund to offset the costs of collection. In order to permit sellers
38 required to collect and report the sales tax to collect the amount required to be reported and
39 remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a
40 levy of the tax, and in order to avoid fractions of pennies, the governing authority may
41 authorize the use of a bracket system similar to that authorized in section 144.285, and
42 notwithstanding the provisions of that section, this new bracket system shall be used where
43 this tax is imposed and shall apply to all taxable transactions. Beginning with the effective
44 date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax
45 shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the
46 same manner as the purchase price. For purposes of this section, all retail sales shall be
47 deemed to be consummated at the place of business of the retailer.

48 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales
49 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
50 the tax, and all exemptions granted to agencies of government, organizations, and persons
51 pursuant to sections 144.010 to 144.525 are hereby made applicable to the imposition and
52 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
53 required by sections 144.010 to 144.525 for the administration and collection of the state sales
54 tax shall satisfy the requirements of this section, and no additional permit or exemption

55 certificate or retail certificate shall be required; except that, the director of revenue may
56 prescribe a form of exemption certificate for an exemption from the tax. All discounts
57 allowed the retailer pursuant to the state sales tax law for the collection of and for payment of
58 taxes are hereby allowed and made applicable to the tax. The penalties for violations
59 provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to
60 violations of this section. If any person is delinquent in the payment of the amount required
61 to be paid pursuant to this section, or in the event a determination has been made against the
62 person for taxes and penalty pursuant to this section, the limitation for bringing suit for the
63 collection of the delinquent tax and penalty shall be the same as that provided in sections
64 144.010 to 144.525.

65 5. The governing authority may authorize any museum board already existing in the
66 county, or may establish a museum board, to expend revenue collected pursuant to this
67 section. In the event that no museum board already exists, the board established pursuant to
68 this section shall consist of six members who are appointed by the governing authority from a
69 list of candidates supplied by the chair of each of the two major political parties of the county,
70 with three members from each of the two parties. Members shall serve for three-year terms,
71 but of the members first appointed, ~~[one]~~ **two** shall be appointed for a term of one year, two
72 shall be appointed for a term of two years, and two shall be appointed for a term of three
73 years. Each member shall be a resident of the county. The members shall not receive
74 compensation for service on the board, but shall be reimbursed from the revenues collected
75 pursuant to this section for any reasonable and necessary expenses incurred in service on the
76 board. The board shall determine in what manner the revenues will be expended, and
77 disbursements of these moneys shall be made strictly in accordance with this section.
78 Expenditures may be made for the employment of personnel selected by the board to assist in
79 carrying out the duties of the board, and the board is expressly authorized to employ such
80 personnel.

81 6. The governing authority may submit the question of repeal of the tax to the voters
82 at any ~~[county or state]~~ general~~[-primary, or special]~~ election. The ballot of submission shall
83 contain, but need not be limited to, the following language:

84 Shall the county of _____ (insert name of county) repeal the sales tax
85 of _____ (insert rate of percent) percent for the funding of museums?

86 ☐ YES ☐ NO

87 If you are in favor of the question, place an "X" in the box opposite
88 "YES". If you are opposed to the question, place an "X" in the box
89 opposite "NO".
90

91 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
92 effective on December thirty-first of the calendar year in which the repeal was approved.

67.582. 1. The governing body of any county, except a county of the first class with a
2 charter form of government with a population of greater than four hundred thousand
3 inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of
4 up to one percent on all retail sales made in such county which are subject to taxation under
5 the provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement
6 services for such county. The tax authorized by this section shall be in addition to any and all
7 other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under
8 the provisions of this section shall be effective unless the governing body of the county
9 submits to the voters of the county, at a ~~[county or state]~~ general~~[- primary or special]~~
10 election, a proposal to authorize the governing body of the county to impose a tax.

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

13 (1) If the proposal submitted involves only authorization to impose the tax authorized
14 by this section the ballot shall contain substantially the following:

15 Shall the county of _____ (county's name) impose a countywide
16 sales tax of _____ (insert amount) for the purpose of providing
17 law enforcement services for the county?

18 ☐ YES ☐ NO

19 If you are in favor of the question, place an "X" in the box
20 opposite "YES". If you are opposed to the question, place an
21 "X" in the box opposite "NO"; or

22 (2) If the proposal submitted involves authorization to enter into agreements to form a
23 regional jail district and obligates the county to make payments from the tax authorized by
24 this section the ballot shall contain substantially the following:

25 Shall the county of _____ (county's name) be authorized to
26 enter into agreements for the purpose of forming a regional jail
27 district and obligating the county to impose a countywide sales
28 tax of _____ (insert amount) to fund _____ dollars of the costs
29 to construct a regional jail and to fund the costs to operate a
30 regional jail, with any funds in excess of that necessary to
31 construct and operate such jail to be used for law enforcement
32 purposes?

33 ☐ YES ☐ NO

34 If you are in favor of the question, place an "X" in the box
35 opposite "YES". If you are opposed to the question, place an
36 "X" in the box opposite "NO".

37

38 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
39 favor of the proposal submitted pursuant to subdivision (1) of this subsection, then the
40 ordinance or order and any amendments thereto shall be in effect on the first day of the
41 second quarter immediately following the election approving the proposal. If the
42 constitutionally required percentage of the voters voting thereon are in favor of the
43 proposal submitted pursuant to subdivision (2) of this subsection, then the ordinance or order
44 and any amendments thereto shall be in effect on the first day of the second quarter
45 immediately following the election approving the proposal. If a proposal receives less than
46 the required majority, then the governing body of the county shall have no power to impose
47 the sales tax herein authorized unless and until the governing body of the county shall again
48 have submitted another proposal to authorize the governing body of the county to impose the
49 sales tax authorized by this section and such proposal is approved by the required majority of
50 the qualified voters voting thereon. However, in no event shall a proposal pursuant to this
51 section be submitted to the voters sooner than twelve months from the date of the last
52 proposal pursuant to this section.

53 3. All revenue received by a county from the tax authorized under the provisions of
54 this section shall be deposited in a special trust fund and shall be used solely for providing
55 law enforcement services for such county for so long as the tax shall remain in effect.
56 Revenue placed in the special trust fund may also be utilized for capital improvement projects
57 for law enforcement facilities and for the payment of any interest and principal on bonds
58 issued for said capital improvement projects.

59 4. Once the tax authorized by this section is abolished or is terminated by any means,
60 all funds remaining in the special trust fund shall be used solely for providing law
61 enforcement services for the county. Any funds in such special trust fund which are not
62 needed for current expenditures may be invested by the governing body in accordance with
63 applicable laws relating to the investment of other county funds.

64 5. All sales taxes collected by the director of revenue under this section on behalf of
65 any county, less one percent for cost of collection which shall be deposited in the state's
66 general revenue fund after payment of premiums for surety bonds as provided in section
67 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the
68 "County Law Enforcement Sales Tax Trust Fund". The moneys in the county law
69 enforcement sales tax trust fund shall not be deemed to be state funds and shall not be

70 commingled with any funds of the state. The director of revenue shall keep accurate records
71 of the amount of money in the trust and which was collected in each county imposing a sales
72 tax under this section, and the records shall be open to the inspection of officers of the county
73 and the public. Not later than the tenth day of each month the director of revenue shall
74 distribute all moneys deposited in the trust fund during the preceding month to the county
75 which levied the tax; such funds shall be deposited with the county treasurer of each such
76 county, and all expenditures of funds arising from the county law enforcement sales tax trust
77 fund shall be by an appropriation act to be enacted by the governing body of each such
78 county. Expenditures may be made from the fund for any law enforcement functions
79 authorized in the ordinance or order adopted by the governing body submitting the law
80 enforcement tax to the voters.

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

93 7. Except as modified in this section, all provisions of sections 32.085 and 32.087
94 shall apply to the tax imposed under this section.

67.583. 1. The governing body of any county of the second class with a population of
2 more than forty thousand but less than sixty thousand and which contains institutions
3 operated by the department of corrections and by the department of mental health is hereby
4 authorized to impose, by ordinance or order, a sales tax in the amount of one-eighth of one
5 percent on all retail sales made in such county which are subject to taxation under the
6 provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in
7 addition to any and all other sales taxes allowed by law; provided, however, that no ordinance
8 or order imposing a sales tax under the provisions of this section shall be effective unless the
9 governing body of the county submits to the voters of the county, at a ~~[county or state]~~ general
10 ~~[primary or special]~~ election, a proposal to authorize the governing body of the county to
11 impose a tax.

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

14 Shall the county of _____ (county's name) impose a countywide sales
15 tax of _____ (insert amount) for the purpose of providing retirement
16 and health care benefits for county employees and their dependents?

17 ☐ YES ☐ NO

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

21
22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
23 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
24 effect. If a majority of the votes cast by the qualified voters voting are opposed to the
25 proposal, then the governing body of the county shall have no power to impose the sales tax
26 herein authorized unless and until the governing body of the county shall again have
27 submitted another proposal to authorize the governing body of the county to impose the sales
28 tax authorized by this section and such proposal is approved by a majority of the qualified
29 voters voting thereon. However, in no event shall a proposal pursuant to this section be
30 submitted to the voters sooner than twelve months from the date of the last proposal pursuant
31 to this section.

32 3. All revenue received by a county from the tax authorized under the provisions of
33 this section shall be deposited in a special trust fund and shall be used solely for providing
34 retirement and health care benefits for county employees and their dependents.

4. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Employee Benefit Sales Tax Trust Fund". The moneys in the county employee benefit sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax. Such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the county employee benefit sales tax trust fund shall be

48 for the provision of retirement benefits or health care benefits for employees of the county
49 and their dependents and for no other purpose.

50 5. The director of revenue may authorize the state treasurer to make refunds from the
51 amounts in the trust fund and credited to any county for erroneous payments and
52 overpayments made and may redeem dishonored checks and drafts deposited to the credit of
53 such counties. If any county abolishes the tax, the county shall notify the director of revenue
54 of the action at least ninety days prior to the effective date of the repeal and the director of
55 revenue may order retention in the trust fund, for a period of one year, of two percent of the
56 amount collected after receipt of such notice to cover possible refunds or overpayment of the
57 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
58 After one year has elapsed after the effective date of abolition of the tax in such county, the
59 director of revenue shall remit the balance in the account to the county and close the account
60 of that county. The director of revenue shall notify each county of each instance of any
61 amount refunded or any check redeemed from receipts due the county.

62 6. Except as modified in this section, all provisions of sections 32.085 and 32.087
63 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with more
2 than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two
3 hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the
4 amount of up to one-half percent on all retail sales made in such county which are subject to
5 taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law
6 enforcement services for such county. The tax authorized by this section shall be in addition
7 to any and all other sales taxes allowed by law, except that no ordinance or order imposing a
8 sales tax pursuant to this section shall be effective unless the governing body of the county
9 submits to the voters of the county, at a ~~[county or state]~~ general~~[- primary, or special]~~
10 election, a proposal to authorize the governing body of the county to impose a tax.

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

14 Shall the county of _____ (county's name) impose a countywide sales
15 tax of _____ (insert amount) for the purpose of providing law
16 enforcement services for the county?

17 ☐ YES ☐ NO

18 If you are in favor of the question, place an "X" in the box opposite
19 "YES". If you are opposed to the question, place an "X" in the box
20 opposite "NO".
21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
23 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and
24 any amendments thereto shall be in effect on the first day of the second quarter immediately
25 following the election approving the proposal. If a proposal receives less than the required
26 majority, then the governing body of the county shall have no power to impose the sales tax
27 herein authorized unless and until the governing body of the county shall again have
28 submitted another proposal to authorize the governing body of the county to impose the sales
29 tax authorized by this section and such proposal is approved by the required majority of the
30 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
31 be submitted to the voters sooner than twelve months from the date of the last proposal
32 pursuant to this section.

33 3. Twenty-five percent of the revenue received by a county treasurer from the tax
34 authorized pursuant to this section shall be deposited in a special trust fund and shall be used
35 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in
36 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax
37 trust fund established pursuant to section 67.582 of the county levying the tax pursuant to this
38 section. The revenue derived from the tax imposed pursuant to this section shall be used for
39 public law enforcement services only. No revenue derived from the tax imposed pursuant to
40 this section shall be used for any private contractor providing law enforcement services or for
41 any private jail.

42 4. Once the tax authorized by this section is abolished or is terminated by any means,
43 all funds remaining in the prosecuting attorney's trust fund shall be used solely by a
44 prosecuting attorney's office for the county. Any funds in such special trust fund which are
45 not needed for current expenditures may be invested by the governing body in accordance
46 with applicable laws relating to the investment of other county funds.

47 5. All sales taxes collected by the director of revenue pursuant to this section on
48 behalf of any county, less one percent for cost of collection which shall be deposited in the
49 state's general revenue fund after payment of premiums for surety bonds as provided in
50 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be
51 known as the "County Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county
52 law enforcement sales tax trust fund, pursuant to the deposit ratio in subsection 3 of this
53 section. The moneys in the trust funds shall not be deemed to be state funds and shall not be
54 commingled with any funds of the state. The director of revenue shall keep accurate records
55 of the amount of money in the trusts and which was collected in each county imposing a sales
56 tax pursuant to this section, and the records shall be open to the inspection of officers of the
57 county and the public. Not later than the tenth day of each month the director of revenue shall
58 distribute all moneys deposited in the trust funds during the preceding month to the county

59 which levied the tax; such funds shall be deposited with the county treasurer of each such
60 county, and all expenditures of funds arising from either trust fund shall be by an
61 appropriation act to be enacted by the governing body of each such county. Expenditures
62 may be made from the funds for any functions authorized in the ordinance or order adopted
63 by the governing body submitting the tax to the voters.

64 6. The director of revenue may authorize the state treasurer to make refunds from the
65 amounts in the trust funds and credited to any county for erroneous payments and
66 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
67 such counties. If any county abolishes the tax, the county shall notify the director of revenue
68 of the action at least ninety days before the effective date of the repeal and the director of
69 revenue may order retention in the appropriate trust fund, for a period of one year, of two
70 percent of the amount collected after receipt of such notice to cover possible refunds or
71 overpayments of the tax and to redeem dishonored checks and drafts deposited to the credit of
72 such accounts. After one year has elapsed after the effective date of abolition of the tax in
73 such county, the director of revenue shall remit the balance in the account to the county and
74 close the account of that county established pursuant to this section. The director of revenue
75 shall notify each county of each instance of any amount refunded or any check redeemed
76 from receipts due the county.

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

67.587. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand but fewer than twenty
3 thousand inhabitants and with a city of the fourth classification with more than three thousand
4 but fewer than three thousand seven hundred inhabitants as the county seat may impose, by
5 order or ordinance, a sales tax on all retail sales made within the county which are subject to
6 sales tax under chapter 144. The tax authorized in this section shall be equal to one-half of
7 one percent, and shall be imposed solely for the purpose of improving transportation
8 infrastructure in such county. The tax authorized in this section shall be in addition to all
9 other sales taxes imposed by law, and shall be stated separately from all other charges and
10 taxes. The order or ordinance shall not become effective unless the governing body of the
11 county submits to the voters residing within the county at a [state] general[, primary, or
12 special] election a proposal to authorize the governing body of the county to impose a tax
13 under this section.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall _____ (insert the name of the political subdivision) impose a
17 sales tax at a rate of _____ (insert rate of percent) percent, solely for
18 the purpose of funding improvements to transportation infrastructure?

19 ☐ YES ☐ NO

20 If you are in favor of the question, place an "X" in the box opposite
21 "YES". If you are opposed to the question, place an "X" in the box
22 opposite "NO".
23

24 If a majority of the votes cast on the question by the qualified voters voting thereon are in
25 favor of the question, then the tax shall become effective on the first day of the second
26 calendar quarter immediately following notification to the department of revenue. If a
27 majority of the votes cast on the question by the qualified voters voting thereon are opposed
28 to the question, then the tax shall not become effective unless and until the question is
29 resubmitted under this section to the qualified voters and such question is approved by a
30 majority of the qualified voters voting on the question.

31 3. All revenue collected under this section by the director of the department of
32 revenue on behalf of any county, except for one percent for the cost of collection which shall
33 be deposited in the state's general revenue fund, shall be deposited in a special trust fund and
34 shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to
35 be state funds, and shall not be commingled with any funds of the state. The director may
36 make refunds from the amounts in the trust fund and credited to the county for erroneous
37 payments and overpayments made, and may redeem dishonored checks and drafts deposited
38 to the credit of such county. Any funds in the special trust fund which are not needed for
39 current expenditures shall be invested in the same manner as other funds are invested. Any
40 interest and moneys earned on such investments shall be credited to the fund.

41 4. On or after the effective date of the tax, the director of revenue shall be responsible
42 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
43 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to
44 collect the amount required to be reported and remitted, but not to change the requirements of
45 reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of
46 pennies, the governing body of the county may authorize the use of a bracket system similar
47 to that authorized in section 144.285, and notwithstanding the provisions of that section, this
48 new bracket system shall be used where this tax is imposed and shall apply to all taxable
49 transactions. Beginning with the effective date of the tax, every retailer in the county shall
50 add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer
51 until paid, and shall be recoverable at law in the same manner as the purchase price. For

52 purposes of this section, all retail sales shall be deemed to be consummated at the place of
53 business of the retailer.

54 5. All applicable provisions in sections 144.010 to 144.525, governing the state sales
55 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
56 the tax, and all exemptions granted to agencies of government, organizations, and persons
57 under sections 144.010 to 144.525 are hereby made applicable to the imposition and
58 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
59 required by sections 144.010 to 144.525 for the administration and collection of the state sales
60 tax shall satisfy the requirements of this section, and no additional permit or exemption
61 certificate or retail certificate shall be required; except that, the director of revenue may
62 prescribe a form of exemption certificate for an exemption from the tax. All discounts
63 allowed the retailer under the state sales tax for the collection of and for payment of taxes are
64 hereby allowed and made applicable to the tax. The penalties for violations provided in
65 section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of
66 this section. If any person is delinquent in the payment of the amount required to be paid
67 under this section, or in the event a determination has been made against the person for taxes
68 and penalty under this section, the limitation for bringing suit for the collection of the
69 delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.

70 6. The governing body of any county that has adopted the sales tax authorized in this
71 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
72 ~~elections for the county]~~ **at the general election** and shall submit such question at least every
73 four years. The ballot of submission shall be in substantially the following form:

74 Shall _____ (insert the name of the political subdivision) repeal the
75 sales tax imposed at a rate of _____ (insert rate of percent) percent for
76 the purpose of funding improvements to transportation infrastructure?

77 ☐ YES ☐ NO

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

81

82 If a majority of the votes cast on the question by the qualified voters voting thereon are in
83 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
84 year in which such repeal was approved.

85

86 If a majority of the votes cast on the question by the qualified voters voting thereon are
87 opposed to the repeal, then the sales tax authorized in this section shall remain effective until

88 the question is resubmitted under this section to the qualified voters and the repeal is
89 approved by a majority of the qualified voters voting on the question.

90 7. If the tax is repealed or terminated by any means, all funds remaining in the special
91 trust fund shall continue to be used solely for the designated purposes, and the county shall
92 notify the director of the department of revenue of the action at least thirty days before the
93 effective date of the repeal and the director may order retention in the trust fund, for a period
94 of one year, of two percent of the amount collected after receipt of such notice to cover
95 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
96 deposited to the credit of such accounts. After one year has elapsed after the effective date of
97 abolition of the tax in such county, the director shall remit the balance in the account to the
98 county and close the account of that county. The director shall notify each county of each
99 instance of any amount refunded or any check redeemed from receipts due the county.

67.590. 1. The governing body of any second class county which has a population of
2 at least eighty-seven thousand five hundred inhabitants but not more than one hundred
3 thousand inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of
4 one percent sales tax on all retail sales made in such county which are subject to taxation
5 under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall
6 be in addition to any and all other sales taxes allowed by law, provided, however, that no
7 ordinance imposing a sales tax under the provisions of this section shall be effective unless
8 the governing body of the county submits to the voters of the county, at a ~~[county or state]~~
9 general~~[, primary or special]~~ election, a proposal to authorize the governing body of the
10 county to impose a tax.

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

13 Shall the county of _____ (county's name) impose a countywide sales
14 tax of _____ (insert amount) for a period not to exceed _____ (insert
15 number) years for the purpose of constructing facilities to be used as a
16 sheriff's office, jail, and juvenile facility, and for the purpose of
17 constructing a police department-fire department communications
18 center and such other law enforcement facilities as agreed upon by the
19 county of _____ (county's name) and the city of _____ (city's name),
20 to be leased to such city by such county?

21 ☐ YES ☐ NO

22 If you are in favor of the question, place an "X" in the box opposite
23 "YES". If you are opposed to the question, place an "X" in the box
24 opposite "NO".

25

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
27 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
28 effect. If a majority of the votes cast by the qualified voters voting are opposed to the
29 proposal, then the governing body of the county shall have no power to impose the sales tax
30 herein authorized unless and until the governing body of the county shall again have
31 submitted another proposal to authorize the governing body of the county to impose the sales
32 tax authorized by sections 67.590 to 67.594, and such proposal is approved by a majority of
33 the qualified voters voting thereon. However, in no event shall a proposal pursuant to
34 sections 67.590 to 67.594 be submitted to the voters sooner than twelve months from the date
35 of the last proposal pursuant to sections 67.590 to 67.594.

36 3. All revenue received by a county from the tax authorized under the provisions of
37 sections 67.590 to 67.594 shall be deposited in a special trust fund and shall be used solely for
38 the construction of a jail, a juvenile facility, and a sheriff's office within such county, and for
39 the construction of a police department-fire department communications center and such
40 other law enforcement facilities as agreed upon by the county and the city, for so long as the
41 tax shall remain in effect. Once the tax authorized by sections 67.590 to 67.594 is abolished
42 or is terminated by any means, all funds remaining in the special trust fund shall be used
43 solely for the maintenance of the facilities and buildings constructed with revenues raised by
44 the tax authorized by sections 67.590 to 67.594. Any funds in such special trust fund which
45 are not needed for current expenditures may be invested by the governing body in accordance
46 with applicable laws relating to the investment of other county funds.

47 4. The tax authorized by sections 67.590 to 67.594 shall terminate five years from the
48 date on which such tax was initially imposed by the county, unless sooner abolished by the
49 governing body of the county.

50 5. Except as modified in sections 67.590 to 67.594, all provisions of sections 32.085
51 and 32.087 shall apply to the tax imposed under this section.

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of
2 any county, municipality or other political subdivision to acquire, own, operate, develop or
3 improve any facility of the type the authority is given the right and power to own, operate,
4 develop or improve.

5 2. Any county, municipality or other political subdivision or public agency is
6 authorized to make gifts, donations, grants and contributions of money or real or personal
7 property to the authority, whether such money or property is derived from tax revenues or
8 from any other source.

9 3. The state of Missouri or any agency, department or instrumentality thereof and the
10 county, the city, or any political subdivision, public agency or public body, or any
11 combination thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to

12 enter into contracts, agreements, leases and subleases with each other, the authority and others
13 to acquire, sell, convey, lease, sublease, own, operate, finance, develop or improve, or any
14 combination thereof, any facility of the type the authority is given the right to construct, own,
15 operate, develop or improve, including without limitation to agree to pay rents or other fees or
16 charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant
17 security in any interest which any such entity may have in such facility.

18 4. In addition to any other tax imposed by law, and notwithstanding the provisions of
19 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the
20 county may submit to the voters of the county a tax not to exceed three and one-half percent
21 on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels
22 and motels situated within the county involved, and doing business within such county for the
23 purpose of funding a regional convention and sports complex authority and for other
24 recreational and entertainment purposes. If the governing body so orders, the election
25 officials of the county shall submit a proposition to the voters of such county at the next
26 ~~[statewide or countywide]~~ **general** election ~~[or at a special election called for that purpose,~~
27 ~~such special election to be held at the expense of the regional convention and sports complex~~
28 ~~authority]~~. Such proposition shall be submitted to the voters in substantially the following
29 form at such election:

30 Shall a sales tax of _____ percent on the amount of sales or charges
31 for all rooms paid by the transient guests of hotels and motels be levied
32 in the county of _____ to provide certain funds for the regional
33 convention and sports complex authority and for general revenue
34 purposes?

35 ☐ YES ☐ NO

36

37 In the event that a majority of the voters voting on such proposition in such county at such
38 election approve such proposition, then such sales tax shall be in full force and effect as of the
39 first day of the calendar quarter following the calendar quarter in which the election was held.

40 5. On and after the effective day of any tax authorized under the provisions of
41 subsection 4 of this section, the governing body of the county may adopt one of the two
42 following provisions for the collection and administration of the tax:

43 (1) The collector of revenue in such county may collect the tax pursuant to rules and
44 regulations promulgated by the governing body of the county. The tax to be collected by the
45 collector of revenue, less an amount not less than one percent and not more than three percent
46 which may be retained for costs of collection, shall be remitted to the county and deposited in
47 a special trust fund to be known as the "County Convention and Recreation Trust Fund" not
48 later than thirty days following the end of each month;

49 (2) The governing body of the county may enter into an agreement with the director
50 of revenue of the state of Missouri for the purpose of collecting the tax authorized in
51 subsection 4 of this section. In the event the governing body enters into an agreement with
52 the director of revenue of the state of Missouri for the collection of the tax authorized in
53 subsection 4 of this section, the director of revenue shall perform all functions incident to the
54 administration, collection, enforcement, and operation of such tax, and the director of revenue
55 shall collect such additional tax. The tax shall be collected and reported upon such forms and
56 under such administrative rules and regulations as may be prescribed by the director of
57 revenue, and the director of revenue shall retain not less than one percent nor more than three
58 percent for cost of collection and shall transfer all other moneys collected for such tax to the
59 county for deposit in the county convention and recreation trust fund.

60 6. All funds deposited in the county convention and recreation trust fund shall,
61 subject to annual appropriation, be disbursed by the county only for deposit in the regional
62 convention and sports complex fund to pay the county's share of any rent, fees or charges
63 payable pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of
64 this section; provided that in the event the county chooses to participate in a qualifying project
65 and enters into any such contract, agreement, lease or sublease, then any funds in excess of its
66 obligations hereunder which are deposited in the county convention and recreation trust fund
67 in any year pursuant to subsection 4 of this section may be appropriated and disbursed by the
68 county for general revenue purposes.

69 7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds
70 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this
71 section in excess of amounts payable as the county's share of any rent, fees or charges payable
72 pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this
73 section, including reasonable reserves for future payments of such amounts, shall not be
74 appropriated or paid except for funding of the regional convention and sports complex
75 authority or for regional convention and tourism purposes to the regional convention and
76 visitors commission established by section 67.601 if it is providing management and
77 operations services for a facility of the regional convention and sports complex authority of
78 which the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract,
79 agreement or sublease with such lessees.

80 8. In addition to any other tax imposed by law, and notwithstanding the provisions of
81 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the
82 city may repeal a present two-dollar license fee per occupied room levied in such city on
83 hotels and motels and submit to the voters of the city a tax not to exceed three and one-half
84 percent on the amount of sales or charges for all sleeping rooms paid by the transient guests
85 of hotels and motels situated within the city involved, and doing business within such city for

86 the purposes of funding debt service, lease payments or other expenses of an existing
87 convention center, including any southern expansion thereof, of such city, a regional
88 convention and sports complex authority or a regional convention and visitors commission or
89 any combination thereof as herein provided. If the governing body so orders, the election
90 officials of the city shall submit a proposition to the voters of such city at the next~~[statewide~~
91 ~~or citywide]~~ **general** election ~~[or at a special election called for that purpose, such special~~
92 ~~election to be held at the expense of the city]~~. Such proposition shall be submitted to the
93 voters in substantially the following form at such election:

94 Shall the present two-dollar license fee per occupied room levied in the
95 city of _____ on hotels and motels be repealed and a sales tax of ____
96 __ percent on the amount of sales or charges for all rooms paid by the
97 transient guests of hotels and motels be levied in the city of _____ to
98 provide funds for convention, tourism and sports facilities purposes
99 and agencies?

100 ☐ YES

☐ NO

101
102 In the event that a majority of the voters voting on such proposition in such city at such
103 election approve such proposition, then such two-dollar license fee per occupied room shall
104 be repealed and such sales tax shall be in full force and effect as of the first day of the
105 calendar quarter following the calendar quarter in which the election was held.

106 9. On and after the effective date of any tax authorized under the provisions of
107 subsection 8 of this section, the governing body of the city may adopt one of the two
108 following provisions for the collection and administration of the tax:

109 (1) The collector of revenue in such city may collect the tax pursuant to rules and
110 regulations promulgated by the governing body of the city. The tax to be collected by the
111 collector of revenue, less an amount not less than one percent and not more than three percent
112 which may be retained for costs of collection, shall be remitted to the city and deposited in a
113 special trust fund to be known as the "City Convention and Sports Facility Trust Fund" not
114 later than thirty days following the end of each month;

115 (2) The governing body of the city may enter into an agreement with the director of
116 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection
117 8 of this section. In the event the governing body enters into an agreement with the director
118 of revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of
119 this section, the director of revenue shall perform all functions incident to the administration,
120 collection, enforcement and operation of such tax, and the director of revenue shall collect
121 such additional tax. The tax shall be collected and reported upon such forms and under such
122 administrative rules and regulations as may be prescribed by the director of revenue, and the

123 director of revenue shall retain not less than one percent nor more than three percent for cost
124 of collection and shall transfer all other moneys collected for such tax to the city for deposit in
125 the convention and sports facility trust fund.

126 10. All funds deposited in the city convention and sports facility trust fund shall,
127 subject to annual appropriation, be disbursed by the city only for first, debt service, lease
128 payments or other expenses related to an existing convention center, including any southern
129 expansion thereof, of such city, second, to pay the city's share of any rent, fees or charges
130 payable pursuant to any lease provided for in subsection 3 of this section and third, the
131 remainder, if any, annually to the regional convention and visitors commission established by
132 section 67.601 if it is providing management and operations services for a facility of the
133 regional convention and sports complex authority of which the state of Missouri, the city, and
134 St. Louis County are lessees pursuant to a contract, agreement or sublease with such lessees.

67.667. The governing body of any county described in section 67.665 may, by
2 adopting an order, impose the tourism tax; provided, however, that no order enacted pursuant
3 to the authority granted by the provisions of section 67.665 shall be effective unless the
4 governing body of the county submits to the voters of the county, at a ~~[countywide]~~ general
5 ~~[or primary]~~ election ~~[or at a special election called for that purpose]~~, a proposal to authorize
6 the governing body of the county to impose the tourism tax. The ballot of submission shall
7 contain, but not be limited to, the following language:

- 8 ☐ For the tourism tax
9 ☐ Against the tourism tax

10

11 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
12 favor of the proposal, then the order shall be in effect. If a majority of the votes cast by the
13 qualified voters voting are opposed to the proposal, then the governing body of the county
14 shall have no power to impose the tax herein authorized unless and until the governing body
15 of the county shall again have submitted another proposal to authorize the governing body of
16 the county to impose the tax, and such proposal is approved by a majority of the qualified
17 voters voting thereon.

67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order,
2 impose a sales tax on all retail sales made in such county which are subject to taxation under
3 the provisions of sections 144.010 to 144.525 for any capital improvement purpose
4 designated by the county in its ballot of submission to its voters; provided, however, that no
5 ordinance or order enacted pursuant to the authority granted by sections 67.700 to 67.727
6 shall be effective unless the governing body of the county submits to the voters of the county,
7 at a ~~[county or state]~~ general~~[- primary, or special]~~ election, a proposal to authorize the
8 governing body of the county to impose a tax under the provisions of sections 67.700 to

9 67.727. The tax authorized by this section shall be in addition to any and all other sales taxes
10 allowed by law.

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

13 Shall the county of _____ (county's name) impose a countywide sales
14 tax at the rate of _____ (insert amount) for a period of _____ (insert
15 number) years from the date on which such tax is first imposed for the
16 purpose of _____ (insert capital improvement purpose)?

17 ☐ YES ☐ NO

18 If you are in favor of the question, place an "X" in the box opposite
19 "YES". If you are opposed to the question, place an "X" in the box
20 opposite "NO".
21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
23 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
24 effect. If a majority of the votes cast by the qualified voters voting are opposed to the
25 proposal, then the governing body of the county shall have no power to impose the sales tax
26 authorized by sections 67.700 to 67.727 unless and until the governing body of the county
27 shall again have submitted another proposal to authorize it to impose the sales tax under the
28 provisions of sections 67.700 to 67.727 and such proposal is approved by a majority of the
29 qualified voters voting thereon.

30 3. All revenue received by a county from the tax authorized by sections 67.700 to
31 67.727 which has been designated for a certain capital improvement purpose shall be
32 deposited in a special trust fund and shall be used solely for such designated purpose. Upon
33 the expiration of the period of years approved by the voters under subsection 2 of this section
34 or if the tax authorized by sections 67.700 to 67.727 is repealed under section 67.721, all
35 funds remaining in the special trust fund shall continue to be used solely for such designated
36 capital improvement purpose including the payment of principal and interest on any bonds
37 issued to pay for such capital improvement. Any funds in such special trust fund which are
38 not needed for current expenditures may be invested by the governing body in accordance
39 with applicable laws relating to the investment of other county funds.

40 4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of
41 one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one
42 percent on the receipts from the sale at retail of all tangible personal property or taxable
43 services at retail within the county adopting such tax, if such property and services are subject
44 to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525.

45 5. In addition to the rates provided in subsection 4 of this section, any county of the
46 first class without a charter form of government which adjoins a county of the first class
47 containing part of a city containing more than three hundred fifty thousand inhabitants and
48 which also adjoins a county of the third class having a township form of government shall
49 also be authorized to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy
50 such sales tax at a rate of one-fourth of one percent in conjunction with a reduction in its
51 property tax levy or levies for general revenues or for funding the maintenance of roads and
52 bridges, or both, for each year in which the sales tax is imposed. Such reduction shall be in an
53 amount sufficient to decrease the property taxes it will collect by not less than fifty percent of
54 the sales tax revenue collected in the tax year for which the property taxes are being levied. If
55 in the immediately preceding year a county actually collected less sales tax revenue than was
56 projected for purposes of reducing its property tax levy or levies, the county shall adjust its
57 property tax levy or levies for the current year to reflect such decrease. Any such county
58 seeking voter approval of the sales tax alternative authorized in this subsection shall include
59 in the ballot of submission authorized in subsection 2 of this section language clearly stating
60 the appropriate percentage of the sales tax revenue shall be used for property tax reduction as
61 provided herein. For purposes of this subsection, the term "sales tax revenue collected" shall
62 have the meaning provided in section 67.500.

67.997. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand one hundred but fewer
3 than eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales
4 tax on all retail sales made within the county which are subject to sales tax under chapter 144.
5 The tax authorized in this section shall not exceed one-fourth of one percent, and shall be
6 imposed solely for the purpose of funding senior services and youth programs provided by the
7 county. One-half of all revenue collected under this section, less one-half the cost of
8 collection, shall be used solely to fund any service or activity deemed necessary by the senior
9 service tax commission established in this section, and one-half of all revenue collected under
10 this section, less one-half the cost of collection, shall be used solely to fund all youth
11 programs administered by an existing county community task force. The tax authorized in
12 this section shall be in addition to all other sales taxes imposed by law, and shall be stated
13 separately from all other charges and taxes. The order or ordinance shall not become
14 effective unless the governing body of the county submits to the voters residing within the
15 county at a [state] general[, primary, or special] election a proposal to authorize the governing
16 body of the county to impose a tax under this section.

17 2. The ballot of submission for the tax authorized in this section shall be in
18 substantially the following form:

19 Shall _____ (insert the name of the county) impose a sales tax at a
20 rate of _____ (insert rate of percent) percent, with half of the revenue
21 from the tax, less one-half the cost of collection, to be used solely to
22 fund senior services provided by the county and half of the revenue
23 from the tax, less one-half the cost of collection, to be used solely to
24 fund youth programs provided by the county?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box opposite
27 "YES". If you are opposed to the question, place an "X" in the box
28 opposite "NO".
29

30 If a majority of the votes cast on the question by the qualified voters voting thereon are in
31 favor of the question, then the tax shall become effective on the first day of the second
32 calendar quarter immediately following the approval of the tax or notification to the
33 department of revenue if such tax will be administered by the department of revenue. If a
34 majority of the votes cast on the question by the qualified voters voting thereon are opposed
35 to the question, then the tax shall not become effective unless and until the question is
36 resubmitted under this section to the qualified voters and such question is approved by a
37 majority of the qualified voters voting on the question.

38 3. On or after the effective date of any tax authorized under this section, the county
39 which imposed the tax shall enter into an agreement with the director of the department of
40 revenue for the purpose of collecting the tax authorized in this section. On or after the
41 effective date of the tax the director of revenue shall be responsible for the administration,
42 collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply.
43 All revenue collected under this section by the director of the department of revenue on behalf
44 of any county, except for one percent for the cost of collection which shall be deposited in the
45 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created
46 and shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and
47 shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to
48 be state funds, and shall not be commingled with any funds of the state. The director may
49 make refunds from the amounts in the trust fund and credited to the county for erroneous
50 payments and overpayments made, and may redeem dishonored checks and drafts deposited
51 to the credit of such county. Any funds in the special trust fund which are not needed for
52 current expenditures shall be invested in the same manner as other funds are invested. Any
53 interest and moneys earned on such investments shall be credited to the fund.

54 4. In order to permit sellers required to collect and report the sales tax to collect the
55 amount required to be reported and remitted, but not to change the requirements of reporting
56 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
57 the governing body of the county may authorize the use of a bracket system similar to that
58 authorized in section 144.285 and notwithstanding the provisions of that section, this new
59 bracket system shall be used where this tax is imposed and shall apply to all taxable
60 transactions. Beginning with the effective date of the tax, every retailer in the county shall
61 add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer
62 until paid, and shall be recoverable at law in the same manner as the purchase price. For
63 purposes of this section, all retail sales shall be deemed to be consummated at the place of
64 business of the retailer.

65 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales
66 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
67 the tax, and all exemptions granted to agencies of government, organizations, and persons
68 under sections 144.010 to 144.525 are hereby made applicable to the imposition and
69 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
70 required by sections 144.010 to 144.525 for the administration and collection of the state sales
71 tax shall satisfy the requirements of this section, and no additional permit or exemption
72 certificate or retail certificate shall be required; except that, the director of revenue may
73 prescribe a form of exemption certificate for an exemption from the tax. All discounts
74 allowed the retailer under the state sales tax for the collection of and for payment of taxes are
75 hereby allowed and made applicable to the tax. The penalties for violations provided in
76 section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of
77 this section. If any person is delinquent in the payment of the amount required to be paid
78 under this section, or in the event a determination has been made against the person for taxes
79 and penalty under this section, the limitation for bringing suit for the collection of the
80 delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.

81 6. The governing body of any county that has adopted the sales tax authorized in this
82 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
83 ~~elections for the county]~~ **at the general election.** The ballot of submission shall be in
84 substantially the following form:

85 Shall _____ (insert the name of the county) repeal the sales tax
86 imposed at a rate of _____ (insert rate of percent) percent for the
87 purpose of funding senior services and youth programs provided by the
88 county?

89 ☐ YES

☐ NO

90 If you are in favor of the question, place an "X" in the box opposite
91 "YES". If you are opposed to the question, place an "X" in the box
92 opposite "NO".
93

94 If a majority of the votes cast on the question by the qualified voters voting thereon are in
95 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
96 year in which such repeal was approved. If a majority of the votes cast on the question by the
97 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
98 section shall remain effective until the question is resubmitted under this section to the
99 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
100 question.

101 7. Whenever the governing body of any county that has adopted the sales tax
102 authorized in this section receives a petition, signed by ten percent of the registered voters of
103 the county voting in the last gubernatorial election, calling for an election to repeal the sales
104 tax imposed under this section, the governing body shall submit to the voters of the county a
105 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified
106 voters voting thereon are in favor of the repeal, the repeal shall become effective on
107 December thirty-first of the calendar year in which such repeal was approved. If a majority of
108 the votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
109 then the sales tax authorized in this section shall remain effective until the question is
110 resubmitted under this section to the qualified voters and the repeal is approved by a majority
111 of the qualified voters voting on the question.

112 8. If the tax is repealed or terminated by any means, all funds remaining in the special
113 trust fund shall continue to be used solely for the designated purposes, and the county shall
114 notify the director of the department of revenue of the action at least thirty days before the
115 effective date of the repeal and the director may order retention in the trust fund, for a period
116 of one year, of two percent of the amount collected after receipt of such notice to cover
117 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
118 deposited to the credit of such accounts. After one year has elapsed after the effective date of
119 abolition of the tax in such county, the director shall remit the balance in the account to the
120 county and close the account of that county. The director shall notify each county of each
121 instance of any amount refunded or any check redeemed from receipts due the county.

122 9. Each county imposing the tax authorized in this section shall establish a senior
123 services tax commission to administer the portion of the sales tax revenue dedicated to
124 providing senior services. Such commission shall consist of seven members appointed by the
125 county commission. The county commission shall determine the qualifications, terms of

126 office, compensation, powers, duties, restrictions, procedures, and all other necessary
127 functions of the commission.

67.1006. 1. In any county of the second class which has a two-year community
2 college and is located south of the Missouri River and adjacent to a county of the second class
3 which contains a state educational institution described as a state teachers college in
4 paragraph (c) of subdivision (5) of section 176.010, a proposal to authorize the governing
5 body of the county to impose a tax may be submitted to the voters of the county at a [state]
6 general[, primary or special] election as follows:

7 (1) By a majority vote of the county governing body; or

8 (2) Upon petition of eight percent of the voters who cast votes for the member of the
9 county governing body who received the highest number of votes at the last election in which
10 members of the governing body were elected, the county clerk shall submit the proposal to
11 the voters of the county. The tax shall be levied on the sales or charges for all sleeping rooms
12 paid by the transient guests of hotels or motels situated in the county at a rate not to exceed
13 two dollars per room per night. The tax authorized by sections 67.1006 to 67.1012 shall be in
14 addition to any and all taxes imposed by law and shall be stated separately from all other
15 charges and taxes.

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

17 Shall there be imposed in the county of _____ (name of county) a tax
18 of _____ (rate of tax) on each sleeping room occupied and rented by
19 transient guests of hotels and motels located in the county, the proceeds
20 of which shall be expended for tourism purposes?

21 ☐ YES

☐ NO

22
23 If a majority of the votes cast on the question by the qualified voters voting thereon are in
24 favor of the question, then the tax shall become effective on the first day of the second
25 calendar quarter following the calendar quarter in which the election was held. If a majority
26 of the votes cast on the question by the qualified voters voting thereon are opposed to the
27 question, then the tax authorized by sections 67.1006 to 67.1012 shall not become effective
28 unless and until the question is resubmitted under the provisions of sections 67.1006 to
29 67.1012 to the qualified voters of the county and such question is approved by a majority of
30 the qualified voters of the county voting on the question.

31 3. The governing body of any county imposing a tax under this section may, by order
32 or ordinance, change the rate of such tax from two dollars per room per night to not more than
33 five percent per occupied room per night. No such order or ordinance shall become effective
34 unless the governing body of the county submits to the voters of the county at a [state] general
35 [primary or special] election a proposal to authorize the governing body of the county to

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

67.1016. 1. The governing body of any county of the second, third, or fourth
2 classification may impose, by order or ordinance, a tax on the charges for all sleeping rooms
3 paid by the transient guests of hotels or motels situated in the county or a portion thereof. The
4 tax shall be not more than one cent per occupied room per night, and shall be imposed solely
5 for the purpose of promoting tourism-related activities in the county. The tax authorized in
6 this section shall be in addition to the charge for the sleeping room and all other taxes
7 imposed by law, and shall be stated separately from all other charges and taxes.

8 2. No such order or ordinance shall become effective unless the governing body of
9 the county submits to the voters of the county at a [state] general[, primary, or special]
10 election a proposal to authorize the governing body of the county to impose a tax under this
11 section. If a majority of the votes cast on the question by the qualified voters voting thereon
12 are in favor of the question, then the tax shall become effective on the first day of the second
13 calendar quarter following the calendar quarter in which the election was held. If a majority
14 of the votes cast on the question by the qualified voters voting thereon are opposed to the
15 question, then the tax shall not become effective unless and until the question is resubmitted
16 under this section to the qualified voters of the county and such question is approved by a
17 majority of the qualified voters voting on the question.

18 3. All revenue generated by the tax shall be collected by the county collector of
19 revenue, shall be deposited in a special trust fund, and shall be used solely for the designated
20 purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to
21 be used solely for the designated purposes. Any funds in the special trust fund that are not
22 needed for current expenditures may be invested by the governing body in accordance with
23 applicable laws relating to the investment of other county funds. Any interest and moneys
24 earned on such investments shall be credited to the fund.

25 4. Upon adoption of the tax under this section, there shall be established in each
26 county adopting the tax a "Tourism Commission", to consist of five members appointed by
27 the governing body of the county. No more than one member of the tourism commission
28 shall be a member of the governing body of the county. Of the initial members appointed,
29 two shall hold office for one year, two shall hold office for two years, and one shall hold

30 office for three years. Members appointed after expiration of the initial terms shall be
31 appointed to a three-year term. Each member may be reappointed. Vacancies shall be filled
32 by appointment by the governing body of the county for the remainder of the unexpired term.
33 The members shall not receive compensation for their services, but may be reimbursed for
34 their actual and necessary expenses incurred in service of the tourism commission.

35 5. The governing body of any county that has adopted the tax authorized in this
36 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
37 ~~elections for the county]~~ **at the general election.** If a majority of the votes cast on the
38 proposal are in favor of repeal, that repeal shall become effective on December thirty-first of
39 the calendar year in which such repeal was approved. If a majority of the votes cast on the
40 question by the qualified voters voting thereon are opposed to the repeal, then the tax
41 authorized in this section shall remain effective until the question is resubmitted under this
42 section to the qualified voters of the county, and the repeal is approved by a majority of the
43 qualified voters voting on the question.

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

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

67.1158. 1. The governing body of a county which has established an authority under
2 the provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping
3 rooms paid by the transient guests of hotels or motels situated in the county, which shall be
4 more than two percent but not more than five percent per occupied room per night, except that
5 such tax shall not become effective unless the governing body of the county submits to the
6 voters of the county at a ~~[state] general, primary, or special~~ election, a proposal to authorize
7 the governing body of the county to impose a tax under the provisions of this section. The tax
8 authorized by this section shall be in addition to the charge for the sleeping room and shall be
9 in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used by
10 the authority solely for funding the construction and operation of convention, visitor and

11 sports facilities, other incidental facilities, and operation of the authority consistent with the
12 provisions of sections 67.1150 to 67.1158. Such tax shall be stated separately from all other
13 charges and taxes.

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

15 Shall the _____ (County) levy a tax of _____ percent on each
16 sleeping room occupied and rented by transient guests of hotels and
17 motels located in the county, the proceeds of which shall be expended
18 for the funding of convention, visitor and sports facilities, other
19 incidental facilities, and the county convention and sports facilities
20 authority?

21 ☐ YES

☐ NO

22

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

30 3. After the effective date of any tax authorized under the provisions of this section,
31 the county that levied the tax may adopt one of the following provisions for the collection and
32 administration of the tax:

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

35 (2) The county may enter into an agreement with the authority for the authority to
36 collect such tax and perform all functions incident to the administration, collection,
37 enforcement, and operation of such tax. The tax authorized by this section shall be collected
38 and reported upon such forms and under such administrative rules and regulations as may be
39 prescribed by the authority; or

40 (3) The county may enter into an agreement with the director of revenue of the state
41 of Missouri for the purpose of collecting the tax authorized in this section. In the event any
42 county enters into an agreement with the director of revenue of the state of Missouri for the
43 collection of the tax authorized in this section, the director of revenue shall perform all
44 functions incident to the administration, collection, enforcement and operation of such tax,
45 and shall collect the additional tax authorized under the provisions of this section. The tax
46 authorized by this section shall be collected and reported upon such forms and under such
47 administrative rules and regulations as may be prescribed by the director of revenue, and the

48 director of revenue shall retain not less than one percent nor more than three percent for cost
49 of collection.

50 4. If a tax is imposed by a county under this section, the tax for each calendar quarter
51 shall be due on the first day of the next calendar quarter. If any taxes are not paid within
52 thirty days after the due date, the authority collecting the tax may collect, in addition to the
53 amount of the tax due, one percent interest per month on the unpaid taxes and a penalty of two
54 percent per month on the unpaid tax. Any penalty or interest shall be calculated beginning on
55 the original due date. The authority, in its discretion, may abate a portion of the penalty to
56 facilitate the voluntary payment of the tax.

57 5. If a tax is imposed by a county under this section, either the county or the authority
58 shall have the power to audit the taxed facilities to ensure compliance with the tax by the
59 facility. During such audit, the taxed facilities shall give access to examine necessary records
60 to ensure compliance.

61 6. Suits to enforce the collection and payment of the tax against the taxed facilities
62 shall be filed and prosecuted only by the authority. The authority shall be entitled to recover
63 costs and attorney's fees incurred by the authority in collecting the tax.

67.1177. 1. The board, by a majority vote, may submit to the residents of such
2 district a tax of not less than two percent and not more than six percent on the amount of sales
3 or charges for all sleeping rooms offered to the public and paid by the transient guests of
4 hotels, motels and resorts situated within the district. Upon the written request of the board to
5 the election officials of the county in which the district is situated, such election officials shall
6 submit a proposition to the residents of such district at a ~~[countywide or statewide primary or]~~
7 ~~general election[, or at a special election called for that purpose]~~. Such election officials shall
8 give legal notice as provided in chapter 115. As used in this section, the term "hotels, motels
9 and resorts" includes any condominium offered to the public which is rented to a person or
10 entity for a period of less than thirty-one days, any privately owned campground offered to
11 the public which rents space to persons or entities for a period of less than thirty-one days,
12 and also includes any rental of a houseboat originating from a point within the district and
13 which is offered to the public. The term "hotels, motels and resorts" shall not include any
14 facilities operated by a recognized church and its affiliates for the purpose of providing
15 religious education and recreation to the church's members. As used in this section, the term
16 "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for
17 thirty-one days or less during any calendar quarter.

18 2. Such proposition shall be submitted to the voters of the business district in
19 substantially the following form at such election:

20 Shall a lodging tax of _____ percent on the amount of sales or charges
21 for all lodging paid by the transient guests of hotels, motels and resorts

22 be levied in the lake area business district of the county of _____ to
23 provide funds for the promotion of tourism in the district?

24 ☐ YES ☐ NO

25 3. In the event that a majority of the voters voting on such proposition in such district
26 approve such proposition, then such tax shall be in full force and effect as of the first day of
27 the calendar quarter following the calendar quarter in which the election was held. The
28 results of an election held under this section shall be certified by the election officials of the
29 county to the board not more than thirty days after the day on which such election was held.
30 The district shall be liable for its share of the costs of the election pursuant to section 115.065.

31 4. In the event a tax is imposed under this section, such tax shall be in addition to any
32 countywide gross receipts tax on hotels, motels or resorts in effect at the time of the election
33 or imposed after the date of the election. If a tax is imposed under the provisions of this
34 section, the county may collect a penalty of one percent and interest not to exceed two percent
35 per month on unpaid taxes which shall be considered delinquent thirty days after the last day
36 of each quarter.

37 5. The revenues received from the tax authorized in this section shall be used by the
38 advisory board for advertising and promotion of tourism. Such advertising and promotional
39 activities shall be developed into a comprehensive marketing plan, so as to meet the needs of
40 all sizes and types of businesses within the lodging industry. The board members of each
41 lodging category, as described in subsection 1 of section 67.1175, shall have sole authority for
42 the expenditure of funds collected from that category, and tourism-related projects that may
43 be identified as beneficial to any of the three lodging categories established in subsection 1 of
44 section 67.1175 shall be eligible for funding, based on the proportionate share of revenues
45 collected from that category. This shall include, but not be limited to, attending sports and
46 travel shows, printing a vacation guide, soliciting convention business, constructing or
47 purchasing convention facilities and visitor centers, and securing commercial air service into
48 the area, which may include the subsidizing of airline seats. Moneys may also be expended
49 by the board to contract with other entities to assist in bringing tourists to the district.

50 6. On and after the effective date of any tax authorized under the provisions of this
51 section, the advisory board shall enter into an agreement with the county collector of the
52 county where the district is situated for the purpose of collecting the tax. The tax to be
53 collected by the county collector shall be remitted to the advisory board of the district not
54 later than thirty days following the end of any calendar quarter. The county commission shall
55 adopt rules and regulations for the collection and administration of the tax. The county
56 collector shall retain on behalf of the county two percent for cost of collection.

67.1187. All surcharges authorized and collected under sections 67.1185 to 67.1189 shall be deposited by the county in a special trust fund to be known as the "County Tourism Surcharge Trust Fund". The moneys in such fund shall not be commingled with any funds of the county. Moneys in the fund shall be used solely by the county for funding public safety services, including, but not limited to, fire protection activities and ambulance services, and for funding the promotion of tourism within the county. Seventy-five percent of the surcharges collected shall be used, upon appropriation, solely for funding public safety services, and twenty-five percent of the surcharges collected shall be used, upon appropriation, for tourism marketing and promotional purposes. The surcharge authorized by sections 67.1185 to 67.1189 shall be in addition to any and all other taxes allowed by law, but no order imposing a surcharge under sections 67.1185 to 67.1189 shall be effective unless the governing body of the county submits to the voters of the county at a ~~[county or state]~~ ~~general[, primary or special]~~ election a proposal to authorize the governing body of the county to impose such surcharge.

67.1300. 1. The governing body of any of the contiguous counties of the third classification without a township form of government enumerated in subdivisions (1) to (5) of this subsection or in any county of the fourth classification acting as a county of the second classification, having a population of at least forty thousand but less than forty-five thousand with a state university, and adjoining a county of the first classification with part of a city with a population of three hundred fifty thousand or more inhabitants or a county of the third classification with a township form of government and with a population of at least eight thousand but less than eight thousand four hundred inhabitants or a county of the third classification with more than fifteen townships having a population of at least twenty-one thousand inhabitants or a county of the third classification without a township form of government and with a population of at least seven thousand four hundred but less than eight thousand inhabitants or any county of the third classification with a population greater than three thousand but less than four thousand or any county of the third classification with a population greater than six thousand one hundred but less than six thousand four hundred or any county of the third classification with a population greater than six thousand eight hundred but less than seven thousand or any county of the third classification with a population greater than seven thousand eight hundred but less than seven thousand nine hundred or any county of the third classification with a population greater than eight thousand four hundred sixty but less than eight thousand five hundred or any county of the third classification with a population greater than nine thousand but less than nine thousand two hundred or any county of the third classification with a population greater than ten thousand five hundred but less than ten thousand six hundred or any county of the third classification with a population greater than twenty-three thousand five hundred but less than twenty-three

24 thousand seven hundred or a county of the third classification with a population greater than
25 thirty-three thousand but less than thirty-four thousand or a county of the third classification
26 with a population greater than twenty thousand eight hundred but less than twenty-one
27 thousand or a county of the third classification with a population greater than fourteen
28 thousand one hundred but less than fourteen thousand five hundred or a county of the third
29 classification with a population greater than twenty thousand eight hundred fifty but less than
30 twenty-two thousand or a county of the third classification with a population greater than
31 thirty-nine thousand but less than forty thousand or a county of the third classification with a
32 township form of organization and a population greater than twenty-eight thousand but less
33 than twenty-nine thousand or a county of the third classification with a population greater
34 than fifteen thousand but less than fifteen thousand five hundred or a county of the third
35 classification with a population greater than eighteen thousand but less than nineteen
36 thousand seventy or a county of the third classification with a population greater than thirteen
37 thousand nine hundred but less than fourteen thousand four hundred or a county of the third
38 classification with a population greater than twenty-seven thousand but less than twenty-
39 seven thousand five hundred or a county of the first classification without a charter form of
40 government and a population of at least eighty thousand but not greater than eighty-three
41 thousand or a county of the third classification with a population greater than fifteen thousand
42 but less than fifteen thousand nine hundred without a township form of government which
43 does not adjoin any county of the first, second or fourth classification or a county of the third
44 classification with a population greater than twenty-three thousand but less than twenty-five
45 thousand without a township form of government which does not adjoin any county of the
46 second or fourth classification and does adjoin a county of the first classification with a
47 population greater than one hundred twenty thousand but less than one hundred fifty thousand
48 or in any county of the fourth classification acting as a county of the second classification,
49 having a population of at least forty-eight thousand or any governing body of a municipality
50 located in any of such counties may impose, by ordinance or order, a sales tax on all retail
51 sales made in such county or municipality which are subject to taxation pursuant to the
52 provisions of sections 144.010 to 144.525:

53 (1) A county with a population of at least four thousand two hundred inhabitants but
54 not more than four thousand five hundred inhabitants;

55 (2) A county with a population of at least four thousand seven hundred inhabitants but
56 not more than four thousand nine hundred inhabitants;

57 (3) A county with a population of at least seven thousand three hundred inhabitants
58 but not more than seven thousand six hundred inhabitants;

59 (4) A county with a population of at least ten thousand one hundred inhabitants but
60 not more than ten thousand three hundred inhabitants; and

61 (5) A county with a population of at least four thousand three hundred inhabitants but
62 not more than four thousand five hundred inhabitants.

63 2. The maximum rate for a sales tax pursuant to this section shall be one percent for
64 municipalities and one-half of one percent for counties.

65 3. The tax authorized by this section shall be in addition to any and all other sales
66 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the
67 provisions of this section shall be effective unless the governing body of the county or
68 municipality submits to the voters of the county or municipality, at a regularly scheduled
69 ~~[county, municipal or state]~~ general ~~[or primary]~~ election, a proposal to authorize the
70 governing body of the county or municipality to impose a tax. Any sales tax imposed
71 pursuant to this section shall not be authorized for a period of more than five years.

72 4. Such proposal shall be submitted in substantially the following form:

73 Shall the (city, town, village or county) of _____ impose a sales tax of
74 _____ (insert amount) for the purpose of economic development in
75 the (city, town, village or county)?

76 ☐ YES

☐ NO

77

78 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
79 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
80 effect on the first day of the second quarter after the director of revenue receives notice of
81 adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed
82 to the proposal, then the governing body of the county or municipality shall not impose the
83 sales tax authorized in this section until the governing body of the county or municipality
84 resubmits another proposal to authorize the governing body of the county or municipality to
85 impose the sales tax authorized by this section and such proposal is approved by a majority of
86 the qualified voters voting thereon; however no such proposal shall be resubmitted to the
87 voters sooner than twelve months from the date of the submission of the last such proposal.

88 5. All revenue received by a county or municipality from the tax authorized pursuant
89 to the provisions of this section shall be deposited in a special trust fund and shall be used
90 solely for economic development purposes within such county or municipality for so long as
91 the tax shall remain in effect.

92 6. Once the tax authorized by this section is abolished or is terminated by any means,
93 all funds remaining in the special trust fund shall be used solely for economic development
94 purposes within the county or municipality. Any funds in such special trust fund which are
95 not needed for current expenditures may be invested by the governing body in accordance
96 with applicable laws relating to the investment of other county or municipal funds.

97 7. All sales taxes collected by the director of revenue pursuant to this section on
98 behalf of any county or municipality, less one percent for cost of collection which shall be
99 deposited in the state's general revenue fund after payment of premiums for surety bonds as
100 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created,
101 to be known as the "Local Economic Development Sales Tax Trust Fund".

102 8. The moneys in the local economic development sales tax trust fund shall not be
103 deemed to be state funds and shall not be commingled with any funds of the state. The
104 director of revenue shall keep accurate records of the amount of money in the trust fund and
105 which was collected in each county or municipality imposing a sales tax pursuant to this
106 section, and the records shall be open to the inspection of officers of the county or
107 municipality and the public.

108 9. Not later than the tenth day of each month the director of revenue shall distribute
109 all moneys deposited in the trust fund during the preceding month to the county or
110 municipality which levied the tax. Such funds shall be deposited with the county treasurer of
111 each such county or the appropriate municipal officer in the case of a municipal tax, and all
112 expenditures of funds arising from the local economic development sales tax trust fund shall
113 be by an appropriation act to be enacted by the governing body of each such county or
114 municipality. Expenditures may be made from the fund for any economic development
115 purposes authorized in the ordinance or order adopted by the governing body submitting the
116 tax to the voters.

117 10. The director of revenue may authorize the state treasurer to make refunds from
118 the amounts in the trust fund and credited to any county or municipality for erroneous
119 payments and overpayments made, and may redeem dishonored checks and drafts deposited
120 to the credit of such counties and municipalities.

121 11. If any county or municipality abolishes the tax, the county or municipality shall
122 notify the director of revenue of the action at least ninety days prior to the effective date of the
123 repeal and the director of revenue may order retention in the trust fund, for a period of one
124 year, of two percent of the amount collected after receipt of such notice to cover possible
125 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
126 the credit of such accounts. After one year has elapsed after the effective date of abolition of
127 the tax in such county or municipality, the director of revenue shall remit the balance in the
128 account to the county or municipality and close the account of that county or municipality.
129 The director of revenue shall notify each county or municipality of each instance of any
130 amount refunded or any check redeemed from receipts due the county or municipality.

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

133 13. For purposes of this section, the term "economic development" is limited to the
134 following:

135 (1) Operations of economic development or community development offices,
136 including the salaries of employees;

137 (2) Provision of training for job creation or retention;

138 (3) Provision of infrastructure and sites for industrial development or for public
139 infrastructure projects; and

140 (4) Refurbishing of existing structures and property relating to community
141 development.

 67.1303. 1. The governing body of any home rule city with more than one hundred
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred
3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
5 county of the first classification with more than one hundred four thousand six hundred but
6 less than one hundred four thousand seven hundred inhabitants and the governing body of any
7 county of the third classification without a township form of government and with more than
8 forty thousand eight hundred but less than forty thousand nine hundred inhabitants or any city
9 within such county may impose, by order or ordinance, a sales tax on all retail sales made in
10 the city or county which are subject to sales tax under chapter 144. In addition, the governing
11 body of any county of the first classification with more than eighty-five thousand nine
12 hundred but less than eighty-six thousand inhabitants or the governing body of any home rule
13 city with more than seventy-three thousand but less than seventy-five thousand inhabitants
14 may impose, by order or ordinance, a sales tax on all retail sales made in the city or county
15 which are subject to sales tax under chapter 144. The tax authorized in this section shall not
16 be more than one-half of one percent. The order or ordinance imposing the tax shall not
17 become effective unless the governing body of the city or county submits to the voters of the
18 city or county at a [state] general [or primary] election a proposal to authorize the governing
19 body to impose a tax under this section. The tax authorized in this section shall be in addition
20 to all other sales taxes imposed by law, and shall be stated separately from all other charges
21 and taxes.

22 2. The ballot of submission for the tax authorized in this section shall be in
23 substantially the following form:

24 Shall _____ (insert the name of the city or county) impose a sales tax
25 at a rate of _____ (insert rate of percent) percent for economic
26 development purposes?

27 ☐ YES

☐ NO

28

29 If a majority of the votes cast on the question by the qualified voters voting thereon are in
30 favor of the question, then the tax shall become effective on the first day of the second
31 calendar quarter following the calendar quarter in which the election was held. If a majority
32 of the votes cast on the question by the qualified voters voting thereon are opposed to the
33 question, then the tax shall not become effective unless and until the question is resubmitted
34 under this section to the qualified voters and such question is approved by a majority of the
35 qualified voters voting on the question, provided that no proposal shall be resubmitted to the
36 voters sooner than twelve months from the date of the submission of the last proposal.

37 3. No revenue generated by the tax authorized in this section shall be used for any
38 retail development project. At least twenty percent of the revenue generated by the tax
39 authorized in this section shall be used solely for projects directly related to long-term
40 economic development preparation, including, but not limited to, the following:

- 41 (1) Acquisition of land;
- 42 (2) Installation of infrastructure for industrial or business parks;
- 43 (3) Improvement of water and wastewater treatment capacity;
- 44 (4) Extension of streets;
- 45 (5) Providing matching dollars for state or federal grants;
- 46 (6) Marketing;
- 47 (7) Construction and operation of job training and educational facilities; and
- 48 (8) Providing grants and low-interest loans to companies for job training, equipment
49 acquisition, site development, and infrastructure. Not more than twenty-five percent of the
50 revenue generated may be used annually for administrative purposes, including staff and
51 facility costs.

52 4. All revenue generated by the tax shall be deposited in a special trust fund and shall
53 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
54 special trust fund shall continue to be used solely for the designated purposes. Any funds in
55 the special trust fund which are not needed for current expenditures may be invested by the
56 governing body in accordance with applicable laws relating to the investment of other city or
57 county funds.

58 5. Any city or county imposing the tax authorized in this section shall establish an
59 economic development tax board. The board shall consist of eleven members, to be
60 appointed as follows:

- 61 (1) Two members shall be appointed by the school boards whose districts are
62 included within any economic development plan or area funded by the sales tax authorized in
63 this section. Such members shall be appointed in any manner agreed upon by the affected
64 districts;

65 (2) One member shall be appointed, in any manner agreed upon by the affected
66 districts, to represent all other districts levying ad valorem taxes within the area selected for
67 an economic development project or area funded by the sales tax authorized in this section,
68 excluding representatives of the governing body of the city or county;

69 (3) One member shall be appointed by the largest public school district in the city or
70 county;

71 (4) In each city or county, five members shall be appointed by the chief elected
72 officer of the city or county with the consent of the majority of the governing body of the city
73 or county;

74 (5) In each city, two members shall be appointed by the governing body of the county
75 in which the city is located. In each county, two members shall be appointed by the governing
76 body of the county. At the option of the members appointed by a city or county the members
77 who are appointed by the school boards and other taxing districts may serve on the board for a
78 term to coincide with the length of time an economic development project, plan, or
79 designation of an economic development area is considered for approval by the board, or for
80 the definite terms as provided in this subsection. If the members representing school districts
81 and other taxing districts are appointed for a term coinciding with the length of time an
82 economic development project, plan, or area is approved, such term shall terminate upon final
83 approval of the project, plan, or designation of the area by the governing body of the city or
84 county. If any school district or other taxing jurisdiction fails to appoint members of the
85 board within thirty days of receipt of written notice of a proposed economic development
86 plan, economic development project, or designation of an economic development area, the
87 remaining members may proceed to exercise the power of the board. Of the members first
88 appointed by the city or county, three shall be designated to serve for terms of two years, three
89 shall be designated to serve for a term of three years, and the remaining members shall be
90 designated to serve for a term of four years from the date of such initial appointments.
91 Thereafter, the members appointed by the city or county shall serve for a term of four years,
92 except that all vacancies shall be filled for unexpired terms in the same manner as were the
93 original appointments.

94 6. The board, subject to approval of the governing body of the city or county, shall
95 develop economic development plans, economic development projects, or designations of an
96 economic development area, and shall hold public hearings and provide notice of any such
97 hearings. The board shall vote on all proposed economic development plans, economic
98 development projects, or designations of an economic development area, and amendments
99 thereto, within thirty days following completion of the hearing on any such plan, project, or
100 designation, and shall make recommendations to the governing body within ninety days of the

101 hearing concerning the adoption of or amendment to economic development plans, economic
102 development projects, or designations of an economic development area.

103 7. The board shall report at least annually to the governing body of the city or county
104 on the use of the funds provided under this section and on the progress of any plan, project, or
105 designation adopted under this section.

106 8. The governing body of any city or county that has adopted the sales tax authorized
107 in this section may submit the question of repeal of the tax to the voters ~~[on any date available~~
108 ~~for elections for the city or county]~~ **at the general election.** The ballot of submission shall be
109 in substantially the following form:

110 Shall _____ (insert the name of the city or county) repeal the sales tax
111 imposed at a rate of _____ (insert rate of percent) percent for
112 economic development purposes?

113 ☐ YES ☐ NO

114

115 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
116 effective on December thirty-first of the calendar year in which such repeal was approved. If
117 a majority of the votes cast on the question by the qualified voters voting thereon are opposed
118 to the repeal, then the sales tax authorized in this section shall remain effective until the
119 question is resubmitted under this section to the qualified voters of the city or county, and the
120 repeal is approved by a majority of the qualified voters voting on the question.

121 9. Whenever the governing body of any city or county that has adopted the sales tax
122 authorized in this section receives a petition, signed by ten percent of the registered voters of
123 the city or county voting in the last gubernatorial election, calling for an election to repeal the
124 sales tax imposed under this section, the governing body shall submit to the voters a proposal
125 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
126 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first
127 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
128 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
129 remain effective until the question is resubmitted under this section to the qualified voters and
130 the repeal is approved by a majority of the qualified voters voting on the question.

67.1305. 1. As used in this section, the term "city" shall mean any incorporated city,
2 town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all
5 retail sales made in the city or county which are subject to sales tax under chapter 144. The
6 tax authorized in this section shall not be more than one-half of one percent. The order or
7 ordinance imposing the tax shall not become effective unless the governing body of the city

8 or county submits to the voters of the city or county at any [~~citywide, county or state~~] general
9 [~~primary or special~~] election a proposal to authorize the governing body to impose a tax
10 under this section. The tax authorized in this section shall be in addition to all other sales
11 taxes imposed by law, and shall be stated separately from all other charges and taxes. The tax
12 authorized in this section shall not be imposed by any city or county that has imposed a tax
13 under section 67.1300 or 67.1303 unless the tax imposed under those sections has expired or
14 been repealed.

15 3. The ballot of submission for the tax authorized in this section shall be in
16 substantially the following form:

17 Shall _____ (insert the name of the city or county) impose a sales tax
18 at a rate of _____ (insert rate of percent) percent for economic
19 development purposes?

20 ☐ YES ☐ NO

21
22 If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the tax shall become effective on the first day of the second
24 calendar quarter following the calendar quarter in which the election was held. If a majority
25 of the votes cast on the question by the qualified voters voting thereon are opposed to the
26 question, then the tax shall not become effective unless and until the question is resubmitted
27 under this section to the qualified voters and such question is approved by a majority of the
28 qualified voters voting on the question, provided that no proposal shall be resubmitted to the
29 voters sooner than twelve months from the date of the submission of the last proposal.

30 4. All sales taxes collected by the director of revenue under this section on behalf of
31 any county or municipality, less one percent for cost of collection which shall be deposited in
32 the state's general revenue fund after payment of premiums for surety bonds as provided in
33 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be
34 known as the "Local Option Economic Development Sales Tax Trust Fund".

35 5. The moneys in the local option economic development sales tax trust fund shall not
36 be deemed to be state funds and shall not be commingled with any funds of the state. The
37 director of revenue shall keep accurate records of the amount of money in the trust fund and
38 which was collected in each city or county imposing a sales tax pursuant to this section, and
39 the records shall be open to the inspection of officers of the city or county and the public.

40 6. Not later than the tenth day of each month the director of revenue shall distribute
41 all moneys deposited in the trust fund during the preceding month to the city or county which
42 levied the tax. Such funds shall be deposited with the county treasurer of each such county or
43 the appropriate municipal officer in the case of a municipal tax, and all expenditures of funds

44 arising from the local economic development sales tax trust fund shall be in accordance with
45 this section.

46 7. The director of revenue may authorize the state treasurer to make refunds from the
47 amounts in the trust fund and credited to any city or county for erroneous payments and
48 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
49 such cities and counties.

50 8. If any county or municipality abolishes the tax, the city or county shall notify the
51 director of revenue of the action at least ninety days prior to the effective date of the repeal
52 and the director of revenue may order retention in the trust fund, for a period of one year, of
53 two percent of the amount collected after receipt of such notice to cover possible refunds or
54 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
55 such accounts. After one year has elapsed after the effective date of abolition of the tax in
56 such city or county, the director of revenue shall remit the balance in the account to the city or
57 county and close the account of that city or county. The director of revenue shall notify each
58 city or county of each instance of any amount refunded or any check redeemed from receipts
59 due the city or county.

60 9. Except as modified in this section, all provisions of sections 32.085 and 32.087
61 shall apply to the tax imposed pursuant to this section.

62 10. (1) No revenue generated by the tax authorized in this section shall be used for
63 any retail development project, except for the redevelopment of downtown areas and historic
64 districts. Not more than twenty-five percent of the revenue generated shall be used annually
65 for administrative purposes, including staff and facility costs.

66 (2) At least twenty percent of the revenue generated by the tax authorized in this
67 section shall be used solely for projects directly related to long-term economic development
68 preparation, including, but not limited to, the following:

- 69 (a) Acquisition of land;
70 (b) Installation of infrastructure for industrial or business parks;
71 (c) Improvement of water and wastewater treatment capacity;
72 (d) Extension of streets;
73 (e) Public facilities directly related to economic development and job creation; and
74 (f) Providing matching dollars for state or federal grants relating to such long-term
75 projects.

76 (3) The remaining revenue generated by the tax authorized in this section may be
77 used for, but shall not be limited to, the following:

- 78 (a) Marketing;
79 (b) Providing grants and loans to companies for job training, equipment acquisition,
80 site development, and infrastructures;

81 (c) Training programs to prepare workers for advanced technologies and high skill
82 jobs;

83 (d) Legal and accounting expenses directly associated with the economic
84 development planning and preparation process;

85 (e) Developing value-added and export opportunities for Missouri agricultural
86 products.

87 11. All revenue generated by the tax shall be deposited in a special trust fund and
88 shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in
89 the special trust fund shall continue to be used solely for the designated purposes. Any funds
90 in the special trust fund which are not needed for current expenditures may be invested by the
91 governing body in accordance with applicable laws relating to the investment of other city or
92 county funds.

93 12. (1) Any city or county imposing the tax authorized in this section shall establish
94 an economic development tax board. The volunteer board shall receive no compensation or
95 operating budget.

96 (2) The economic development tax board established by a city shall consist of at least
97 five members, but may be increased to nine members. Either a five-member or nine-member
98 board shall be designated in the order or ordinance imposing the sales tax authorized by this
99 section, and the members are to be appointed as follows:

100 (a) One member of a five-member board, or two members of a nine-member board,
101 shall be appointed by the school districts included within any economic development plan or
102 area funded by the sales tax authorized in this section. Such member or members shall be
103 appointed in any manner agreed upon by the affected districts;

104 (b) Three members of a five-member board, or five members of a nine-member
105 board, shall be appointed by the chief elected officer of the city with the consent of the
106 majority of the governing body of the city;

107 (c) One member of a five-member board, or two members of a nine-member board,
108 shall be appointed by the governing body of the county in which the city is located.

109 (3) The economic development tax board established by a county shall consist of
110 seven members, to be appointed as follows:

111 (a) One member shall be appointed by the school districts included within any
112 economic development plan or area funded by the sales tax authorized in this section. Such
113 member shall be appointed in any manner agreed upon by the affected districts;

114 (b) Four members shall be appointed by the governing body of the county; and

115 (c) Two members from the cities, towns, or villages within the county appointed in
116 any manner agreed upon by the chief elected officers of the cities or villages.

117

118 Of the members initially appointed, three shall be designated to serve for terms of two years,
119 except that when a nine-member board is designated, seven of the members initially
120 appointed shall be designated to serve for terms of two years, and the remaining members
121 shall be designated to serve for a term of four years from the date of such initial appointments.
122 Thereafter, the members appointed shall serve for a term of four years, except that all
123 vacancies shall be filled for unexpired terms in the same manner as were the original
124 appointments.

125 (4) If an economic development tax board established by a city is already in existence
126 on August 28, 2012, any increase in the number of members of the board shall be designated
127 in an order or ordinance. The four board members added to the board shall be appointed to a
128 term with an expiration coinciding with the expiration of the terms of the three board member
129 positions that were originally appointed to terms of two years. Thereafter, the additional
130 members appointed shall serve for a term of four years, except that all vacancies shall be
131 filled for unexpired terms in the same manner as were the additional appointments.

132 13. The board, subject to approval of the governing body of the city or county, shall
133 consider economic development plans, economic development projects, or designations of an
134 economic development area, and shall hold public hearings and provide notice of any such
135 hearings. The board shall vote on all proposed economic development plans, economic
136 development projects, or designations of an economic development area, and amendments
137 thereto, within thirty days following completion of the hearing on any such plan, project, or
138 designation, and shall make recommendations to the governing body within ninety days of the
139 hearing concerning the adoption of or amendment to economic development plans, economic
140 development projects, or designations of an economic development area. The governing
141 body of the city or county shall have the final determination on use and expenditure of any
142 funds received from the tax imposed under this section.

143 14. The board may consider and recommend using funds received from the tax
144 imposed under this section for plans, projects or area designations outside the boundaries of
145 the city or county imposing the tax if, and only if:

146 (1) The city or county imposing the tax or the state receives significant economic
147 benefit from the plan, project or area designation; and

148 (2) The board establishes an agreement with the governing bodies of all cities and
149 counties in which the plan, project or area designation is located detailing the authority and
150 responsibilities of each governing body with regard to the plan, project or area designation.

151 15. Notwithstanding any other provision of law to the contrary, the economic
152 development sales tax imposed under this section when imposed within a special taxing
153 district, including but not limited to a tax increment financing district, neighborhood
154 improvement district, or community improvement district, shall be excluded from the

155 calculation of revenues available to such districts, and no revenues from any sales tax
156 imposed under this section shall be used for the purposes of any such district unless
157 recommended by the economic development tax board established under this section and
158 approved by the governing body imposing the tax.

159 16. The board and the governing body of the city or county imposing the tax shall
160 report at least annually to the governing body of the city or county on the use of the funds
161 provided under this section and on the progress of any plan, project, or designation adopted
162 under this section and shall make such report available to the public.

163 17. Not later than the first day of March each year the board shall submit to the joint
164 committee on economic development a report, not exceeding one page in length, which must
165 include the following information for each project using the tax authorized under this section:

- 166 (1) A statement of its primary economic development goals;
167 (2) A statement of the total economic development sales tax revenues received during
168 the immediately preceding calendar year;
169 (3) A statement of total expenditures during the preceding calendar year in each of the
170 following categories:
171 (a) Infrastructure improvements;
172 (b) Land and/or buildings;
173 (c) Machinery and equipment;
174 (d) Job training investments;
175 (e) Direct business incentives;
176 (f) Marketing;
177 (g) Administration and legal expenses; and
178 (h) Other expenditures.

179 18. The governing body of any city or county that has adopted the sales tax
180 authorized in this section may submit the question of repeal of the tax to the voters ~~[on any~~
181 ~~date available for elections for the city or county]~~ **at the general election.** The ballot of
182 submission shall be in substantially the following form:

183 Shall _____ (insert the name of the city or county) repeal the sales tax
184 imposed at a rate of _____ (insert rate of percent) percent for
185 economic development purposes?

186 ☐ YES ☐ NO

187

188 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall
189 become effective on December thirty-first of the calendar year in which such repeal was
190 approved. If a majority of the votes cast on the question by the qualified voters voting
191 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain

192 effective until the question is resubmitted under this section to the qualified voters of the city
193 or county, and the repeal is approved by a majority of the qualified voters voting on the
194 question.

195 19. Whenever the governing body of any city or county that has adopted the sales tax
196 authorized in this section receives a petition, signed by ten percent of the registered voters of
197 the city or county voting in the last gubernatorial election, calling for an election to repeal the
198 sales tax imposed under this section, the governing body shall submit to the voters a proposal
199 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
200 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first
201 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
202 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
203 remain effective until the question is resubmitted under this section to the qualified voters and
204 the repeal is approved by a majority of the qualified voters voting on the question.

205 20. If any provision of this section or section 67.1303 or the application thereof to any
206 person or circumstance is held invalid, the invalidity shall not affect other provisions or
207 application of this section or section 67.1303 which can be given effect without the invalid
208 provision or application, and to this end the provisions of this section and section 67.1303 are
209 declared severable.

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

67.1361. 1. The governing body of any county of the first classification without a
2 charter form of government and with more than eighty-five thousand nine hundred but less
3 than eighty-six thousand inhabitants and the governing body of any home rule city with more
4 than seventy-three thousand nine hundred but less than seventy-four thousand inhabitants
5 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,
6 motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to
7 recreational boats which are used by transients for sleeping, which shall be at least two
8 percent, but not more than eight percent per occupied room or slip per night, except that such
9 tax shall not become effective unless the governing body of the county or city submits to the
10 voters of the county or city at a [state] general[, primary or special] election, a proposal to
11 authorize the governing body of the county or city to impose a tax pursuant to this section.
12 The tax authorized by this section shall be in addition to any charge paid to the owner or
13 operator and shall be in addition to any and all taxes imposed by law and the proceeds of such
14 tax shall be used by the city or county for funding the promotion of tourism and convention
15 facilities including capital expenditures therefor. Such tax shall be stated separately from all
16 other charges and taxes.

17 2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply
18 only to unincorporated areas of such county.

19 3. The question shall be submitted in substantially the following form:

20 Shall the _____ (city or county) levy a tax of _____ percent on each
21 sleeping room or campsite occupied and rented by transient guests and

22 any docking facility which rents slips to recreational boats which are
23 used by transients for sleeping in the _____ (city or county), where
24 the proceeds of which shall be expended for promotion of tourism and
25 convention facilities?

26 ☐ YES ☐ NO

27

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in
29 favor of the question, then the tax shall become effective on the first day of the calendar
30 quarter following the calendar quarter in which the election was held. If a majority of the
31 votes cast on the question by the qualified voters voting thereon are opposed to the question,
32 then the governing body for the city or county shall have no power to impose the tax
33 authorized by this section unless and until the governing body of the city or county again
34 submits the question to the qualified voters of the city or county and such question is
35 approved by a majority of the qualified voters voting on the question.

36 4. On and after the effective date of any tax authorized under the provisions of this
37 section, the city or county may adopt one of the two following provisions for the collection
38 and administration of the tax:

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

42 (2) The city or county **may** enter into an agreement with the director of revenue of the
43 state of Missouri for the purpose of collecting the tax authorized in this section. In the event
44 any city or county enters into an agreement with the director of revenue of the state of
45 Missouri for the collection of the tax authorized in this section, the director of revenue shall
46 perform all functions incident to the administration, collection, enforcement and operation of
47 such tax, and the director of revenue shall collect the additional tax authorized under the
48 provisions of this section. The tax authorized under the provisions of this section shall be
49 collected and reported upon such forms and under such administrative rules and regulations
50 as may be prescribed by the director of revenue, and the director of revenue shall retain an
51 amount not to exceed one percent for cost of collection.

52 5. If a tax is imposed by a city or county under this section, the city or county may
53 collect a penalty of one percent and interest not to exceed two percent per month on unpaid
54 taxes which shall be considered delinquent thirty days after the last day of each quarter.

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

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.

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

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

☐ YES ☐ NO

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

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

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

(2) The city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the event any city enters into an agreement with the director of revenue of the state of Missouri 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.

67.1451. 1. If a district is a political subdivision, the election and qualifications of
2 members to the district's board of directors shall be in accordance with this section. If a
3 district is a not-for-profit corporation, the election and qualification of members to its board
4 of directors shall be in accordance with chapter 355.

5 2. (1) The district shall be governed by a board consisting of at least five but not
6 more than thirty directors.

7 (2) Except as otherwise provided in this subsection, each director shall, during his or
8 her entire term:

9 (a) Be at least eighteen years of age;

10 (b) Be either:

11 a. An owner, as defined in section 67.1401, of real property or of a business operating
12 within the district; or

13 b. A registered voter residing within the district; and

14 (c) Satisfy any other qualifications set forth in the petition establishing the district.

15 (3) In the case of districts established after August 28, 2021, if there are no registered
16 voters in the district on the date the petition is filed, at least one director shall, during his or
17 her entire term, be a person who:

18 (a) Resides within the municipality that established the district;

19 (b) Is qualified and registered to vote under chapter 115 according to the records of
20 the election authority as of the thirtieth day prior to the date of the applicable election;

21 (c) Has no financial interest in any real property or business operating within the
22 district; and

23 (d) Is not a relative within the second degree of consanguinity or affinity to an owner
24 of real property or a business operating in the district.

25 (4) If there are fewer than five owners of real property located within a district, the
26 board may be comprised of up to five legally authorized representatives of any of the owners
27 of real property located within the district.

28 3. If the district is a political subdivision, the board shall be elected or appointed, as
29 provided in the petition. However, in the case of districts established after August 28, 2021, if
30 the board is to be elected, the petition shall require at least one member of the board be
31 appointed by the governing body of the municipality in the same manner as provided in this
32 section for board appointments. The appointed board member shall serve a four-year term.

33 4. If the board is to be elected, the procedure for election shall be as follows:

34 (1) The municipal clerk shall specify a date on which the election shall occur which
35 date shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later
36 than the fifteenth Tuesday, after the effective date of the ordinance adopted to establish the
37 district. **After August 28, 2026, all elections under this section shall occur at the general**
38 **election;**

39 (2) The election shall be conducted in the same manner as provided for in section
40 67.1551, provided that the published notice of the election shall contain the information
41 required by section 67.1551 for published notices, except that it shall state that the purpose of
42 the election is for the election of directors, in lieu of the information related to taxes;

43 (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later
44 than the second Tuesday after the effective date of the ordinance establishing the district with
45 the municipal clerk a statement under oath that he or she possesses all of the qualifications set
46 out in this section for a director. Thereafter, such candidate shall have his or her name placed
47 on the ballot as a candidate for director;

48 (4) The director or directors to be elected shall be elected at large. The person
49 receiving the most votes shall be elected to the position having the longest term; the person
50 receiving the second highest votes shall be elected to the position having the next longest term
51 and so forth. For any district formed prior to August 28, 2003, of the initial directors, one-
52 half shall serve for a two-year term, one-half shall serve for a four-year term and if an odd
53 number of directors are elected, the director receiving the least number of votes shall serve for
54 a two-year term, until such director's successor is elected. For any district formed on or after
55 August 28, 2003, for the initial directors, one-half shall serve for a two-year term, and one-
56 half shall serve for the term specified by the district pursuant to subdivision (5) of this
57 subsection, and if an odd number of directors are elected, the director receiving the least
58 number of votes shall serve for a two-year term, until such director's successor is elected;

59 (5) Successor directors shall be elected in the same manner as the initial directors.
60 The date of the election of successor directors shall be specified by the municipal clerk which
61 date shall be a Tuesday and shall not be later than the date of the expiration of the stated term
62 of the expiring director. Each successor director shall serve a term for the length specified
63 prior to the election by the district, which term shall be at least three years and not more than
64 four years, and shall continue until such director's successor is elected.

65
66 In the event of a vacancy on the board of directors, the remaining directors shall elect an
67 interim director to fill the vacancy for the unexpired term.

68 5. If the petition provides that the board is to be appointed by the municipality, such
69 appointments shall be made by the chief elected officer of the municipality with the consent
70 of the governing body of the municipality. For any district formed prior to August 28, 2003,
71 of the initial appointed directors, one-half of the directors shall be appointed to serve for a
72 two-year term and the remaining one-half shall be appointed to serve for a four-year term
73 until such director's successor is appointed; provided that, if there is an odd number of
74 directors, the last person appointed shall serve a two-year term. For any district formed on or
75 after August 28, 2003, of the initial appointed directors, one-half shall be appointed to serve
76 for a two-year term, and one-half shall be appointed to serve for the term specified by the
77 district for successor directors pursuant to this subsection, and if an odd number of directors
78 are appointed, the last person appointed shall serve for a two-year term; provided that each
79 director shall serve until such director's successor is appointed. Successor directors shall be
80 appointed in the same manner as the initial directors and shall serve for a term of years
81 specified by the district prior to the appointment, which term shall be at least three years and
82 not more than four years.

83 6. If the petition states the names of the initial directors, those directors shall serve for
84 the terms specified in the petition and successor directors shall be determined either by the
85 above-listed election process or appointment process as provided in the petition.

86 7. Any director may be removed for cause by a two-thirds affirmative vote of the
87 directors of the board. Written notice of the proposed removal shall be given to all directors
88 prior to action thereon.

89 8. The board is authorized to act on behalf of the district, subject to approval of
90 qualified voters as required in this section; except that, all official acts of the board shall be by
91 written resolution approved by the board.

67.1551. 1. Notwithstanding the provisions of chapter 115, an election for real estate
2 tax pursuant to sections 67.1401 to 67.1571 shall be conducted in accordance with the
3 provisions of this section.

4 2. After the board has passed a resolution for the levy of real property tax and a vote
5 of the qualified voters is required, the board shall provide written notice of such resolution to
6 the election authority. The board shall be entitled to rescind such resolution provided that
7 written notice of such rescission is delivered to the election authority prior to the time the
8 election authority mails the ballots to the qualified voters.

9 3. Upon receipt of written notice of a district's resolution for the levy of a real
10 property tax the election authority shall:

11 (1) Specify a date upon which the election shall occur which date shall be a Tuesday,
12 and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after
13 the date of the board's passage of the resolution and shall not be on the same day as an
14 election conducted pursuant to the provisions of chapter 115. **After August 28, 2026, such**
15 **elections shall occur at the general election;**

16 (2) Publish notice of the election in a newspaper of general circulation within the
17 municipality two times. The first publication date shall be more than sixty days prior to the
18 date of the election and the second publication date shall be not more than thirty days and not
19 less than ten days prior to the date of the election. The published notice shall include, but not
20 be limited to, the following information:

- 21 (a) The name and general boundaries of the district;
- 22 (b) The type of tax proposed, its rate, purpose and duration;
- 23 (c) The date the ballots for the election shall be mailed to qualified voters;
- 24 (d) The date of the election;
- 25 (e) Qualified voters will consist of:

26 a. Such persons who reside within the district and who are registered voters pursuant
27 to the records of the election authority as of the thirtieth day prior to the date of the election;
28 or

29 b. If no such registered voters reside in the district, the owners of real property located
30 within the district pursuant to the tax records of the county clerk, or the collector of revenue if
31 the district is located in a city not within a county, for real property as of the thirtieth day prior
32 to the date of the election;

33 (f) A statement that persons residing in the district shall register to vote with the
34 election authority on or before the thirtieth day prior to the date of the election in order to be a
35 qualified voter for purposes of the election;

36 (g) A statement that the ballot must be returned to the election authority's office in
37 person, or by depositing the ballot in the United States mail addressed to the election
38 authority's office and postmarked, not later than the date of the election; and

39 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
40 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,

41 specifying the dates and time such ballot will be available and the location of the election
42 authority's office;

43 (3) The election authority shall mail to each qualified voter not more than fifteen days
44 and not less than ten days prior to the date of the election together with a notice containing
45 substantially the same information as the published notice and a return addressed envelope
46 directed to the election authority's office with a sworn affidavit on the reverse side of such
47 envelope for the qualified voter's signature. For purposes of mailing ballots to real property
48 owners only one ballot shall be mailed per capita at the address shown on the records of the
49 county clerk, or the collector of revenue if the district is located in a city not within a county.
50 Such affidavit shall be in substantially the following form:

51 FOR REGISTERED VOTERS:

52 I hereby declare under penalties of perjury that I reside in the _____
53 (insert name) Community Improvement District and I am a registered
54 voter and qualified to vote in this election.

55 _____

56 _____

57 Qualified Voter's Signature

58 _____

59 _____

60 Printed Name of Qualified Voter

61 FOR REAL PROPERTY OWNERS:

62 I hereby declare under penalty of perjury that I am the owner of real
63 property in the _____ (insert name) Community Improvement District
64 and qualified to vote in this election, or authorized to affix my
65 signature on behalf of the owner (named below) of real property in the
66 _____ (insert name) Community Improvement District which is
67 qualified to vote in this election.

68 _____

69 _____

70 Signature

71 _____

72 _____

73 Print Name of Real Property Owner

74 If Signer is Different from Owner:

75 Name of Signer: _____

76 State Basis of Legal Authority to Sign: _____

77

78 All persons or entities having a fee ownership in the property shall sign the ballot. Additional
79 signature pages may be affixed to this ballot to accommodate all required signatures.

80 4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the
81 authorized signature.

82 5. Mail-in ballots shall be returned to the election authority's office in person, or by
83 depositing the ballot in the United States mail addressed to the election authority's office and
84 postmarked, no later than the date of the election. The election authority shall transmit all
85 voted ballots to a team of judges of not less than four, with an equal number from each of the
86 two major political parties. The judges shall be selected by the municipal clerk from lists
87 compiled by the election authority. Upon receipt of the voted ballots, the judges shall verify
88 the authenticity of the ballots, canvass the votes, and certify the results. Certification by the
89 election judges shall be final and shall be immediately transmitted to the election authority.
90 Any qualified voter who voted in such election may contest the result in the same manner as
91 provided in chapter 115.

92 6. The results of the election shall be entered upon the records of the election
93 authority and a certified copy of the election results shall be filed with the municipal clerk,
94 who shall cause the same to be entered upon the records of the municipal clerk.

95 7. The district shall reimburse the election authority for the costs it incurs to conduct
96 an election under this section.

67.1775. 1. The governing body of a city not within a county, or any county of this
2 state may, after voter approval under this section, levy a sales tax not to exceed one-quarter of
3 a cent in the county or city, or city not within a county, for the purpose of providing services
4 described in section 210.861, including counseling, family support, and temporary residential
5 services to persons nineteen years of age or less. The question shall be submitted to the
6 qualified voters of the county or city, or city not within a county, at a ~~[county or city or state]~~
7 ~~general[, primary or special]~~ election upon the motion of the governing body of the county or
8 city, or city not within a county or upon the petition of eight percent of the qualified voters of
9 the county or city, or city not within a county, determined on the basis of the number of votes
10 cast for governor in such county at the last gubernatorial election held prior to the filing of the
11 petition. The election officials of the county or city, or city not within a county, shall give
12 legal notice as provided in chapter 115. The question shall be submitted in substantially the
13 following form:

14 Shall _____ County or City, solely for the purpose of establishing a
15 community children's services fund for the purpose of providing
16 services to protect the well-being and safety of children and youth
17 nineteen years of age or less and to strengthen families, be authorized

18 to levy a sales tax of _____ (not to exceed one-quarter of a cent) in the
19 city or county?

20 ☐ YES

☐ NO

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the ordinance or order and any amendments thereto shall be in
24 effect on the first day of the second calendar quarter after the director receives notification of
25 the local sales tax. If a question receives less than the required majority, then the governing
26 authority of the city or county, or city not within a county, shall have no power to impose the
27 sales tax unless and until the governing authority of the city or county, or city not within a
28 county, has submitted another question to authorize the imposition of the sales tax authorized
29 by this section and such question is approved by the required majority of the qualified voters
30 voting thereon. However, in no event shall a question under this section be submitted to the
31 voters sooner than twelve months from the date of the last question under this section.

32 2. After the effective date of any tax imposed under the provisions of this section, the
33 director of revenue shall perform all functions incident to the administration, collection,
34 enforcement, and operation of the tax and the director of revenue shall collect in addition to
35 the sales tax for the state of Missouri the additional tax authorized under the authority of this
36 section. The tax imposed under this section and the tax imposed under the sales tax law of the
37 state of Missouri shall be collected together and reported upon such forms and under such
38 administrative rules and regulations as may be prescribed by the director of revenue.

39 3. All sales taxes collected by the director of revenue under this section on behalf of
40 any city or county, or city not within a county, less one percent for the cost of collection,
41 which shall be deposited in the state's general revenue fund after payment of premiums for
42 surety bonds as provided in section 32.087, shall be deposited with the state treasurer in a
43 special fund, which is hereby created, to be known as the "Community Children's Services
44 Fund". The moneys in the city or county, or city not within a county, community children's
45 services fund shall not be deemed to be state funds and shall not be commingled with any
46 funds of the state. The director of revenue shall keep accurate records of the amount of
47 money in the fund which was collected in each city or county, or city not within a county,
48 imposing a sales tax under this section, and the records shall be open to the inspection of
49 officers of each city or county, or city not within a county, and the general public. Not later
50 than the tenth day of each month, the director of revenue shall distribute all moneys deposited
51 in the fund during the preceding month by distributing to the city or county treasurer, or the
52 treasurer of a city not within a county, or such other officer as may be designated by a city or
53 county ordinance or order, or ordinance or order of a city not within a county, of each city or

54 county, or city not within a county, imposing the tax authorized by this section, the sum, as
55 certified by the director of revenue, due the city or county.

56 4. The director of revenue may authorize the state treasurer to make refunds from the
57 amounts in the fund and credited to any city or county, or city not within a county, for
58 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
59 deposited to the credit of such counties. Each city or county, or city not within a county, shall
60 notify the director of revenue at least ninety days prior to the effective date of the expiration
61 of the sales tax authorized by this section and the director of revenue may order retention in
62 the fund, for a period of one year, of two percent of the amount collected after receipt of such
63 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks
64 and drafts deposited to the credit of such accounts. After one year has elapsed after the date
65 of expiration of the tax authorized by this section in such city not within a county or such city
66 or county, the director of revenue shall remit the balance in the account to the city or county,
67 or city not within a county, and close the account of that city or county, or city not within a
68 county. The director of revenue shall notify each city or county, or city not within a county, of
69 each instance of any amount refunded or any check redeemed from receipts due the city or
70 county.

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

73 6. All revenues generated by the tax prescribed in this section shall be deposited in
74 the county treasury or, in a city not within a county, to the board established by law to
75 administer such fund to the credit of a special community children's services fund to
76 accomplish the purposes set out herein and in section 210.861, and shall be used for no other
77 purpose. Such fund shall be administered by a board of directors, established under section
78 210.861.

67.1922. 1. The governing body of any county containing any part of a Corps of
2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline
3 of nine hundred miles or the governing body of any county which borders on or which
4 contains part of a lake with not less than one hundred miles of shoreline may impose by order
5 one or more sales taxes, not to exceed one and one-half percent in the aggregate, on all retail
6 sales made in such county which are subject to taxation pursuant to the provisions of sections
7 144.010 to 144.525 for the purpose of affecting any combination of water quality,
8 infrastructure, or tourism in the county. The taxes authorized by this section shall be in
9 addition to any and all other sales taxes allowed by law; except that no order imposing a sales
10 tax pursuant to the provisions of this section shall be effective unless the governing body of
11 the county submits to the voters of the county, at a ~~[municipal or state primary,]~~ general ~~[or~~
12 ~~special]~~ election, a proposal to authorize the governing body of the county to impose such tax.

13 2. Each ballot of submission shall contain, but need not be limited to, the following
14 language:

15 Shall the county of _____ (county's name) impose a countywide sales
16 tax of _____ (insert percent) for the purpose of affecting _____
17 (water quality, infrastructure, and tourism) (water quality and
18 infrastructure) (water quality and tourism) (infrastructure and tourism)
19 (water quality) (infrastructure) (tourism) (insert one) as provided by
20 law?

21 ☐ YES ☐ NO

22 If you are in favor of the question, place an "X" in the box opposite
23 "YES". If you are opposed to the question, place an "X" in the box
24 opposite "NO".

26 If a majority of the votes cast on the proposal by the qualified voters of the county voting
27 thereon are in favor of the proposal, then the order shall become effective on the first day of
28 the second calendar quarter after the director of revenue receives notice of adoption of the tax.
29 If the proposal receives less than the required majority, then the governing body of the county
30 shall have no power to impose the sales tax authorized pursuant to this section unless and
31 until the governing body shall again have submitted another proposal to authorize the
32 governing body to impose the sales tax authorized by this section and such proposal is
33 approved by the required majority of the qualified voters of the county voting on such
34 proposal.

67.1959. 1. The board, by a majority vote, may submit to the residents of such
2 district a tax of not more than one percent on all retail sales, except sales of food as defined in
3 section 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors,
4 all utilities, telephone and wireless services, and sales of funeral services, made within the
5 district which are subject to taxation pursuant to the provisions of sections 144.010 to
6 144.525. Upon the written request of the board to the election authority of the county in
7 which a majority of the area of the district is situated, such election authority shall submit a
8 proposition to the residents of such district at a [municipal or statewide primary or] general
9 election~~[, or at a special election called for that purpose]~~. Such election authority shall give
10 legal notice as provided in chapter 115.

11 2. Such proposition shall be submitted to the voters of the district in substantially the
12 following form at such election:

13 Shall the Tourism Community Enhancement District impose a sales tax
14 of _____ (insert amount) for the purpose of promoting tourism in the
15 district?

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 proposed district
22 voting thereon are in favor of the proposal, then the order shall become effective on the first
23 day of the second calendar quarter after the director of revenue receives notice of adoption of
24 the tax. If the proposal receives less than the required majority, then the board shall have no
25 power to impose the sales tax authorized pursuant to this section unless and until the board
26 shall again have submitted another proposal to authorize the board to impose the sales tax
27 authorized by this section and such proposal is approved by the required majority of the
28 qualified voters of the district.

67.1974. The boundaries of the district may be expanded by the addition of either an
2 adjacent unincorporated or incorporated area. Upon presentation of a petition to the board
3 signed by two percent of registered voters residing in either the unincorporated or
4 incorporated area adjacent to the district. If the board determines that expansion is in the best
5 interest of the current district, then the board shall give written notice to the election authority
6 in the county in which the unincorporated or incorporated area is located to call an election.
7 The election authority shall submit a proposition to the residents of the unincorporated or
8 incorporated area at a ~~municipal or state primary or~~ general election ~~or at a special election~~
9 ~~called for that purpose~~. Such election authority shall give notice as provided in chapter 115.
10 The proposition shall be submitted to voters in the unincorporated or incorporated area in
11 substantially the following manner:

12 Shall the (unincorporated or incorporated area) of _____ (county, city,
13 town or village) be included in the _____ (name of district) Tourism
14 Community Enhancement District and any sales tax imposed by the ____
15 _____ (name of district) Tourism Community Enhancement District also
16 be imposed in the _____ (unincorporated or incorporated area) of ____
17 _____ (county, city, town or village)?

18 ☐ YES ☐ NO
19 If you are in favor of the question, place an "X" in the box opposite
20 "YES". If you are opposed to the question, place an "X" in the box
21 opposite "NO".
22

23 If a majority of the votes cast on the proposal by the qualified voters of the unincorporated or
24 incorporated area voting thereon are in favor of the proposal, then the order shall become
25 effective on the first day of the second calendar quarter after the director of revenue receives
26 notice of adoption of the tax. If the proposal receives less than the required majority, then the
27 board shall have no power to impose the sales tax authorized pursuant to this section unless
28 and until the board shall again have submitted another proposal to authorize the expansion of
29 the current district and such proposal is approved by the required majority of the qualified
30 voters of the unincorporated or incorporated area voting on such proposal.

67.2000. 1. This section shall be known as the "Exhibition Center and Recreational
2 Facility District Act".

3 2. An exhibition center and recreational facility district may be created under this
4 section in the following counties:

5 (1) Any county of the first classification with more than seventy-one thousand three
6 hundred but less than seventy-one thousand four hundred inhabitants;

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

9 (3) Any county of the first classification with more than eighty-five thousand nine
10 hundred but less than eighty-six thousand inhabitants;

11 (4) Any county of the second classification with more than fifty-two thousand six
12 hundred but less than fifty-two thousand seven hundred inhabitants;

13 (5) Any county of the first classification with more than one hundred four thousand
14 six hundred but less than one hundred four thousand seven hundred inhabitants;

15 (6) Any county of the third classification without a township form of government and
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

17 (7) Any county of the first classification with more than thirty-seven thousand but
18 less than thirty-seven thousand one hundred inhabitants;

19 (8) Any county of the third classification without a township form of government and
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six
21 hundred inhabitants;

22 (9) Any county of the third classification without a township form of government and
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
24 inhabitants;

25 (10) Any county of the first classification with more than two hundred forty thousand
26 three hundred but less than two hundred forty thousand four hundred inhabitants;

27 (11) Any county of the third classification with a township form of government and
28 with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

29 (12) Any county of the third classification without a township form of government
30 and with more than eighteen thousand nine hundred but fewer than nineteen thousand
31 inhabitants;

32 (13) Any county of the third classification with a township form of government and
33 with more than eight thousand but fewer than eight thousand one hundred inhabitants;

34 (14) Any county of the third classification with a township form of government and
35 with more than eleven thousand five hundred but fewer than eleven thousand six hundred
36 inhabitants.

37 3. Whenever not less than fifty owners of real property located within any county
38 listed in subsection 2 of this section desire to create an exhibition center and recreational
39 facility district, the property owners shall file a petition with the governing body of each
40 county located within the boundaries of the proposed district requesting the creation of the
41 district. The district boundaries may include all or part of the counties described in this
42 section. The petition shall contain the following information:

43 (1) The name and residence of each petitioner and the location of the real property
44 owned by the petitioner;

45 (2) A specific description of the proposed district boundaries, including a map
46 illustrating the boundaries; and

47 (3) The name of the proposed district.

48 4. Upon the filing of a petition pursuant to this section, the governing body of any
49 county described in this section may, by resolution, approve the creation of a district. Any
50 resolution to establish such a district shall be adopted by the governing body of each county
51 located within the proposed district, and shall contain the following information:

52 (1) A description of the boundaries of the proposed district;

53 (2) The time and place of a hearing to be held to consider establishment of the
54 proposed district;

55 (3) The proposed sales tax rate to be voted on within the proposed district; and

56 (4) The proposed uses for the revenue generated by the new sales tax.

57 5. Whenever a hearing is held as provided by this section, the governing body of each
58 county located within the proposed district shall:

59 (1) Publish notice of the hearing on two separate occasions in at least one newspaper
60 of general circulation in each county located within the proposed district, with the first
61 publication to occur not more than thirty days before the hearing, and the second publication
62 to occur not more than fifteen days or less than ten days before the hearing;

63 (2) Hear all protests and receive evidence for or against the establishment of the
64 proposed district; and

65 (3) Rule upon all protests, which determinations shall be final.

66 6. Following the hearing, if the governing body of each county located within the
67 proposed district decides to establish the proposed district, it shall adopt an order to that
68 effect; if the governing body of any county located within the proposed district decides to not
69 establish the proposed district, the boundaries of the proposed district shall not include that
70 county. The order shall contain the following:

71 (1) The description of the boundaries of the district;

72 (2) A statement that an exhibition center and recreational facility district has been
73 established;

74 (3) The name of the district;

75 (4) The uses for any revenue generated by a sales tax imposed pursuant to this
76 section; and

77 (5) A declaration that the district is a political subdivision of the state.

78 7. A district established pursuant to this section may, at a general~~[], primary, or~~
79 ~~special]~~ election, submit to the qualified voters within the district boundaries a sales tax of
80 one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales
81 within the district, which are subject to taxation pursuant to sections 144.010 to 144.525, to
82 fund the acquisition, construction, maintenance, operation, improvement, and promotion of
83 an exhibition center and recreational facilities. The ballot of submission shall be in
84 substantially the following form:

85 Shall the _____ (name of district) impose a sales tax of one-fourth of
86 one percent to fund the acquisition, construction, maintenance,
87 operation, improvement, and promotion of an exhibition center and
88 recreational facilities, for a period of _____ (insert number of years)?

89 ☐ YES ☐ NO

90 If you are in favor of the question, place an "X" in the box opposite
91 "YES". If you are opposed to the question, place an "X" in the box
92 opposite "NO".

93

94 If a majority of the votes cast in the portion of any county that is part of the proposed district
95 favor the proposal, then the sales tax shall become effective in that portion of the county that
96 is part of the proposed district on the first day of the first calendar quarter immediately
97 following the election. If a majority of the votes cast in the portion of a county that is a part
98 of the proposed district oppose the proposal, then that portion of such county shall not impose
99 the sales tax authorized in this section until after the county governing body has submitted
100 another such sales tax proposal and the proposal is approved by a majority of the qualified
101 voters voting thereon. However, if a sales tax proposal is not approved, the governing body
102 of the county shall not resubmit a proposal to the voters pursuant to this section sooner than

103 twelve months from the date of the last proposal submitted pursuant to this section. If the
104 qualified voters in two or more counties that have contiguous districts approve the sales tax
105 proposal, the districts shall combine to become one district.

106 8. There is hereby created a board of trustees to administer any district created and the
107 expenditure of revenue generated pursuant to this section consisting of four individuals to
108 represent each county approving the district, as provided in this subsection. The governing
109 body of each county located within the district, upon approval of that county's sales tax
110 proposal, shall appoint four members to the board of trustees; at least one shall be an owner of
111 a nonlodging business located within the taxing district, or their designee, at least one shall be
112 an owner of a lodging facility located within the district, or their designee, and all members
113 shall reside in the district except that one nonlodging business owner, or their designee, and
114 one lodging facility owner, or their designee, may reside outside the district. Each trustee
115 shall be at least twenty-five years of age and a resident of this state. Of the initial trustees
116 appointed from each county, two shall hold office for two years, and two shall hold office for
117 four years. Trustees appointed after expiration of the initial terms shall be appointed to a
118 four-year term by the governing body of the county the trustee represents, with the initially
119 appointed trustee to remain in office until a successor is appointed, and shall take office upon
120 being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same
121 manner in which the trustee vacating the office was originally appointed. The trustees shall
122 not receive compensation for their services, but may be reimbursed for their actual and
123 necessary expenses. The board shall elect a chair and other officers necessary for its
124 membership. Trustees may be removed if:

125 (1) By a two-thirds vote, the board moves for the member's removal and submits such
126 motion to the governing body of the county from which the trustee was appointed; and

127 (2) The governing body of the county from which the trustee was appointed, by a
128 majority vote, adopts the motion for removal.

129 9. The board of trustees shall have the following powers, authority, and privileges:

130 (1) To have and use a corporate seal;

131 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

132 (3) To enter into contracts, franchises, and agreements with any person or entity,
133 public or private, affecting the affairs of the district, including contracts with any
134 municipality, district, or state, or the United States, and any of their agencies, political
135 subdivisions, or instrumentalities, for the funding, including without limitation interest rate
136 exchange or swap agreements, planning, development, construction, acquisition,
137 maintenance, or operation of a single exhibition center and recreational facilities or to
138 assist in such activity. "Recreational facilities" means locations explicitly designated for

139 public use where the primary use of the facility involves participation in hobbies or athletic
140 activities;

141 (4) To borrow money and incur indebtedness and evidence the same by certificates,
142 notes, or debentures, to issue bonds and use any one or more lawful funding methods the
143 district may obtain for its purposes at such rates of interest as the district may determine. Any
144 bonds, notes, and other obligations issued or delivered by the district may be secured by
145 mortgage, pledge, or deed of trust of any or all of the property and income of the district.
146 Every issue of such bonds, notes, or other obligations shall be payable out of property and
147 revenues of the district and may be further secured by other property of the district, which
148 may be pledged, assigned, mortgaged, or a security interest granted for such payment, without
149 preference or priority of the first bonds issued, subject to any agreement with the holders of
150 any other bonds pledging any specified property or revenues. Such bonds, notes, or other
151 obligations shall be authorized by resolution of the district board, and shall bear such date or
152 dates, and shall mature at such time or times, but not in excess of thirty years, as the
153 resolution shall specify. Such bonds, notes, or other obligations shall be in such
154 denomination, bear interest at such rate or rates, be in such form, either coupon or
155 registered, be issued as current interest bonds, compound interest bonds, variable rate bonds,
156 convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place
157 or places, and be subject to redemption as such resolution may provide, notwithstanding
158 section 108.170. The bonds, notes, or other obligations may be sold at either public or private
159 sale, at such interest rates, and at such price or prices as the district shall determine;

160 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and
161 personal property in furtherance of district purposes;

162 (6) To refund any bonds, notes, or other obligations of the district without an election.
163 The terms and conditions of refunding obligations shall be substantially the same as those of
164 the original issue, and the board shall provide for the payment of interest at not to exceed the
165 legal rate, and the principal of such refunding obligations in the same manner as is provided
166 for the payment of interest and principal of obligations refunded;

167 (7) To have the management, control, and supervision of all the business and affairs
168 of the district, and the construction, installation, operation, and maintenance of district
169 improvements therein; to collect rentals, fees, and other charges in connection with its
170 services or for the use of any of its facilities;

171 (8) To hire and retain agents, employees, engineers, and attorneys;

172 (9) To receive and accept by bequest, gift, or donation any kind of property;

173 (10) To adopt and amend bylaws and any other rules and regulations not in conflict
174 with the constitution and laws of this state, necessary for the carrying on of the business,
175 objects, and affairs of the board and of the district; and

176 (11) To have and exercise all rights and powers necessary or incidental to or implied
177 from the specific powers granted by this section.

178 10. There is hereby created the "Exhibition Center and Recreational Facility District
179 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this
180 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust
181 fund shall be used solely for the purposes authorized in this section. Moneys in the trust fund
182 shall be considered nonstate funds pursuant to Section 15, Article IV, Constitution of
183 Missouri. The director of revenue shall invest moneys in the trust fund in the same manner as
184 other funds are invested. Any interest and moneys earned on such investments shall be
185 credited to the trust fund. All sales taxes collected by the director of revenue pursuant to this
186 section on behalf of the district, less one percent for the cost of collection which shall be
187 deposited in the state's general revenue fund after payment of premiums for surety bonds as
188 provided in section 32.087, shall be deposited in the trust fund. The director of revenue shall
189 keep accurate records of the amount of moneys in the trust fund which was collected in the
190 district imposing a sales tax pursuant to this section, and the records shall be open to the
191 inspection of the officers of each district and the general public. Not later than the tenth day
192 of each month, the director of revenue shall distribute all moneys deposited in the trust fund
193 during the preceding month to the district. The director of revenue may authorize refunds
194 from the amounts in the trust fund and credited to the district for erroneous payments and
195 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
196 the district.

197 11. The sales tax authorized by this section is in addition to all other sales taxes
198 allowed by law. Except as modified in this section, all provisions of sections 32.085 and
199 32.087 apply to the sales tax imposed pursuant to this section.

200 12. Any sales tax imposed pursuant to this section shall not extend past the initial
201 term approved by the voters unless an extension of the sales tax is submitted to and approved
202 by the qualified voters in each county in the manner provided in this section. Each extension
203 of the sales tax shall be for a period not to exceed twenty years. The ballot of submission for
204 the extension shall be in substantially the following form:

205 Shall the _____ (name of district) extend the sales tax of one-fourth of
206 one percent for a period of _____ (insert number of years) years to
207 fund the acquisition, construction, maintenance, operation,
208 improvement, and promotion of an exhibition center and recreational
209 facilities?

210 ☐ YES

☐ NO

211 If you are in favor of the question, place an "X" in the box opposite
212 "YES". If you are opposed to the question, place an "X" in the box
213 opposite "NO".
214

215 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at
216 the rate and for the time period approved by the voters. If a sales tax extension is not
217 approved, the district may submit another sales tax proposal as authorized in this section, but
218 the district shall not submit such a proposal to the voters sooner than twelve months from the
219 date of the last extension submitted.

220 13. Once the sales tax authorized by this section is abolished or terminated by any
221 means, all funds remaining in the trust fund shall be used solely for the purposes approved in
222 the ballot question authorizing the sales tax. The sales tax shall not be abolished or
223 terminated while the district has any financing or other obligations outstanding; provided that
224 any new financing, debt, or other obligation or any restructuring or refinancing of an existing
225 debt or obligation incurred more than ten years after voter approval of the sales tax provided
226 in this section or more than ten years after any voter-approved extension thereof shall not
227 cause the extension of the sales tax provided in this section or cause the final maturity of any
228 financing or other obligations outstanding to be extended. Any funds in the trust fund which
229 are not needed for current expenditures may be invested by the district in the securities
230 described in subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase
231 agreements secured by such securities. If the district abolishes the sales tax, the district shall
232 notify the director of revenue of the action at least ninety days before the effective date of the
233 repeal, and the director of revenue may order retention in the trust fund, for a period of one
234 year, of two percent of the amount collected after receipt of such notice to cover possible
235 refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited
236 to the credit of such accounts. After one year has elapsed after the effective date of abolition
237 of the sales tax in the district, the director of revenue shall remit the balance in the account to
238 the district and close the account of the district. The director of revenue shall notify the
239 district of each instance of any amount refunded or any check redeemed from receipts due the
240 district.

241 14. In the event that the district is dissolved or terminated by any means, the
242 governing bodies of the counties in the district shall appoint a person to act as trustee for the
243 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
244 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
245 with sufficient security, approved by the governing bodies of the counties, to the use of the
246 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and

247 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
248 obligations of the district, shall pay over to the county treasurer of each county in the district
249 and take receipt for all remaining moneys in amounts based on the ratio the levy of each
250 county bears to the total levy for the district in the previous three years or since the
251 establishment of the district, whichever time period is shorter. Upon payment to the county
252 treasurers, the trustee shall deliver to the clerk of the governing body of any county in the
253 district all books, papers, records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification with more
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and
3 located in any county of the first classification with more than seventy-three thousand seven
4 hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized
5 to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one
6 percent on all retail sales made in such city which are subject to taxation pursuant to sections
7 144.010 to 144.525 for the promotion of tourism in such city. The tax authorized by this
8 section shall be in addition to any and all other sales taxes allowed by law, except that no
9 ordinance or order imposing a sales tax pursuant to this section shall be effective unless the
10 governing authority of the city submits to the qualified voters of the city, at any [~~municipal or~~
11 ~~state~~] general[, ~~primary, or special~~] election, a proposal to authorize the governing authority
12 of the city to impose a tax.

13 2. The ballot of submission shall be in substantially the following form:

14 Shall the city of _____ (city's name) impose a citywide sales tax of ____
15 _____ (insert amount) for the purpose of promoting tourism in the city?

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 voting thereon are in
22 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
23 effect on the first day of the first calendar quarter immediately following notification to the
24 director of the department of revenue of the election approving the proposal. If a proposal
25 receives less than the required majority, then the governing authority of the city shall have no
26 power to impose the sales tax unless and until the governing authority of the city has
27 submitted another proposal to authorize the imposition of the sales tax authorized by this
28 section and such proposal is approved by the required majority of the qualified voters voting
29 thereon. However, in no event shall a proposal pursuant to this section be submitted to the
30 voters sooner than twelve months from the date of the last proposal pursuant to this section.

31 3. On and after the effective date of any tax authorized in this section, the city may
32 adopt one of the two following provisions for the collection and administration of the tax:

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

(2) The city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in this section. In the event any city enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect the additional tax authorized in this section. The tax authorized in this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost of collection.

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

47 5. (1) The governing authority of any city that has adopted any sales tax pursuant to
48 this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at
49 least ten percent of the qualified voters in the city, submit the question of repeal of the sales
50 tax to the qualified voters at any ~~[primary or]~~ general election. The ballot of submission shall
51 be in substantially the following form:

52 Shall _____ (insert name of city) repeal the sales tax of _____ (insert
53 rate of percent) percent for tourism purposes now in effect in _____
54 (insert name of city)?

55 ☐ YES ☐ NO

56 If you are in favor of the question, place an "X" in the box opposite
57 "YES". If you are opposed to the question, place an "X" in the box
58 opposite "NO".

59

60 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
61 effective on December thirty-first of the calendar year in which such repeal was approved.

(2) Once the tax is repealed as provided in this section, all funds remaining in any trust fund or account established to receive revenues generated by the tax shall be used solely for the original stated purpose of the tax. Any funds which are not needed for current expenditures may be invested by the governing authority in accordance with applicable laws relating to the investment of other city funds.

67 (3) The governing authority of a city repealing a tax pursuant to this section shall
68 notify the director of revenue of the action at least forty-five days before the effective date of
69 the repeal and the director of revenue may order retention in any trust fund created in the state
70 treasury associated with the tax, for a period of one year, of two percent of the amount
71 collected after receipt of such notice to cover refunds or overpayment of the tax and to redeem
72 dishonored checks and drafts deposited to the credit of such accounts. After one year has
73 elapsed after the effective date of repeal of the tax in the city, the director of revenue shall
74 remit the balance in the trust fund to the city and close the account of that city. The director
75 of revenue shall notify each city of each instance of any amount refunded or any check
76 redeemed from receipts due the city.

77 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or
78 terminates a taxing district, the governing authority of the city shall appoint a person to act as
79 trustee for the district so dissolved or terminated. Before beginning the discharge of duties,
80 the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and
81 shall give bond with sufficient security, approved by the governing authority of the city, to the
82 use of the dissolved or terminated district, for the faithful discharge of duties. The trustee
83 shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of
84 all remaining obligations of the district, shall pay over to the city treasurer or the equivalent
85 official and take receipt for all remaining moneys. Upon payment to the city treasurer, the
86 trustee shall deliver to the clerk of the governing authority of the city all books, papers,
87 records, and deeds belonging to the dissolved district.

88 6. Except as modified in this section, all provisions of sections 32.085 and 32.087
89 shall apply to the tax imposed pursuant to this section.

67.2040. 1. The governing body of any county of the third classification without a
2 township form of government and with more than forty-one thousand one hundred but fewer
3 than forty-one thousand two hundred inhabitants may impose, by order or ordinance, a sales
4 tax on all retail sales made within the county which are subject to sales tax under chapter 144.
5 The tax authorized in this section shall be equal to one-eighth of one percent, and shall be
6 imposed solely for the purpose of funding construction for a shelter for women and children,
7 as defined in section 455.200. The tax authorized in this section shall be in addition to all
8 other sales taxes imposed by law, and shall be stated separately from all other charges and
9 taxes. The order or ordinance shall not become effective unless the governing body of the
10 county submits to the voters residing within the county at a [state] general[, primary, or
11 special] election a proposal to authorize the governing body of the county to impose a tax
12 under this section.

13 2. The ballot of submission for the tax authorized in this section shall be in
14 substantially the following form:

15 Shall _____ (insert the name of the political subdivision) impose a
16 sales tax at a rate of _____ (insert rate of percent) percent, solely for
17 the purpose of funding construction for a shelter for women and
18 children?

19 ☐ YES ☐ NO

20 If you are in favor of the question, place an "X" in the box opposite
21 "YES". If you are opposed to the question, place an "X" in the box
22 opposite "NO".
23

24 If a majority of the votes cast on the question by the qualified voters voting thereon are in
25 favor of the question, then the tax shall become effective on the first day of the second
26 calendar quarter immediately following notification to the department of revenue. If a
27 majority of the votes cast on the question by the qualified voters voting thereon are opposed
28 to the question, then the tax shall not become effective unless and until the question is
29 resubmitted under this section to the qualified voters and such question is approved by a
30 majority of the qualified voters voting on the question.

31 3. All revenue collected under this section by the director of the department of
32 revenue on behalf of any county, except for one percent for the cost of collection which shall
33 be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
34 which is hereby created and shall be known as the "Women's and Children's Shelter Sales Tax
35 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be
36 deemed to be state funds, and shall not be commingled with any funds of the state. The
37 director may make refunds from the amounts in the trust fund and credited to the county for
38 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
39 deposited to the credit of such county. Any funds in the special trust fund which are not
40 needed for current expenditures shall be invested in the same manner as other funds are
41 invested. Any interest and moneys earned on such investments shall be credited to the fund.

42 4. On or after the effective date of the tax, the director of revenue shall be responsible
43 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
44 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to
45 collect the amount required to be reported and remitted, but not to change the requirements of
46 reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of
47 pennies, the governing body of the county may authorize the use of a bracket system similar
48 to that authorized in section 144.285, and notwithstanding the provisions of that section, this
49 new bracket system shall be used where this tax is imposed and shall apply to all taxable
50 transactions. Beginning with the effective date of the tax, every retailer in the county shall

51 add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer
52 until paid, and shall be recoverable at law in the same manner as the purchase price. For
53 purposes of this section, all retail sales shall be deemed to be consummated at the place of
54 business of the retailer.

55 5. All applicable provisions in sections 144.010 to 144.525, governing the state sales
56 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
57 the tax, and all exemptions granted to agencies of government, organizations, and persons
58 under sections 144.010 to 144.525 are hereby made applicable to the imposition and
59 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
60 required by sections 144.010 to 144.525 for the administration and collection of the state sales
61 tax shall satisfy the requirements of this section, and no additional permit or exemption
62 certificate or retail certificate shall be required; except that, the director of revenue may
63 prescribe a form of exemption certificate for an exemption from the tax. All discounts
64 allowed the retailer under the state sales tax for the collection of and for payment of taxes are
65 hereby allowed and made applicable to the tax. The penalties for violations provided in
66 section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of
67 this section. If any person is delinquent in the payment of the amount required to be paid
68 under this section, or in the event a determination has been made against the person for taxes
69 and penalty under this section, the limitation for bringing suit for the collection of the
70 delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.

71 6. Any sales tax imposed under this section shall expire three years after the date such
72 tax becomes effective, unless such tax is repealed under this section before the expiration date
73 provided for in this subsection.

74 7. The governing body of any county that has adopted the sales tax authorized in this
75 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
76 ~~elections for the county]~~ **at the general election.** The ballot of submission shall be in
77 substantially the following form:

78 Shall _____ (insert the name of the political subdivision) repeal the
79 sales tax imposed at a rate of _____ (insert rate of percent) percent for
80 the purpose of funding construction for a shelter for women and
81 children?

82 ☐ YES ☐ NO

83 If you are in favor of the question, place an "X" in the box opposite
84 "YES". If you are opposed to the question, place an "X" in the box
85 opposite "NO".
86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in
88 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
89 year in which such repeal was approved. If a majority of the votes cast on the question by the
90 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
91 section shall remain effective until the question is resubmitted under this section to the
92 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
93 question.

94 8. Whenever the governing body of any county that has adopted the sales tax
95 authorized in this section receives a petition, signed by ten percent of the registered voters of
96 the county voting in the last gubernatorial election, calling for an election to repeal the sales
97 tax imposed under this section, the governing body shall submit to the voters of the county a
98 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified
99 voters voting thereon are in favor of the repeal, the repeal shall become effective on
100 December thirty-first of the calendar year in which such repeal was approved. If a majority of
101 the votes cast on the question by the qualified voters voting thereon are opposed to the repeal,
102 then the sales tax authorized in this section shall remain effective until the question is
103 resubmitted under this section to the qualified voters and the repeal is approved by a majority
104 of the qualified voters voting on the question.

105 9. If the tax is repealed or terminated by any means, all funds remaining in the special
106 trust fund shall continue to be used solely for the designated purposes, and the county shall
107 notify the director of the department of revenue of the action at least thirty days before the
108 effective date of the repeal and the director may order retention in the trust fund, for a period
109 of one year, of two percent of the amount collected after receipt of such notice to cover
110 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
111 deposited to the credit of such accounts. After one year has elapsed after the effective date of
112 abolition of the tax in such county, the director shall remit the balance in the account to the
113 county and close the account of that county. The director shall notify each county of each
114 instance of any amount refunded or any check redeemed from receipts due the county.

68.250. 1. Notwithstanding the provisions of chapter 115 except the provisions of
2 section 115.125, when applicable, an election for any proposed real property tax or proposed
3 sales and use tax, or both, within a district pursuant to this act shall be conducted in
4 accordance with the provisions of this section.

5 2. After the board has passed a resolution approving the levy of a real property tax or
6 a sales and use tax, or both, the board shall provide written notice of such resolution, along
7 with the circuit court's certified question regarding the real property tax or the sales and use
8 tax, or both, as applicable, to the election authority. The board shall be entitled to repeal or
9 amend such resolution provided that written notice of such repeal or amendment is delivered

10 to the election authority prior to the date that the election authority mails the ballots to the
11 qualified voters.

12 3. Upon receipt of written notice of a port authority's resolution, along with the circuit
13 court's certified question, for the levy of a real property tax or a sales and use tax, or both, the
14 election authority shall:

15 (1) Specify a date upon which the election shall occur, which date shall be a Tuesday
16 and shall be, unless otherwise approved by the board and election authority and applicable
17 circuit court pursuant to section 115.125, not earlier than the tenth Tuesday, and not later than
18 the fifteenth Tuesday, after the date the board passes the resolution and shall not be on the
19 same day as an election conducted pursuant to the provisions of chapter 115. **After August**
20 **28, 2026, the election shall occur at the general election;**

21 (2) Publish notice of the election in a newspaper of general circulation within the
22 municipality two times. The first publication date shall be not more than forty-five, but not
23 less than thirty-five, days prior to the date of the election and the second publication date shall
24 be not more than twenty, and not less than ten, days prior to the date of the election. The
25 published notice shall include, but not be limited to, the following information:

26 (a) The name and general boundaries of the district;

27 (b) The type of tax proposed (real property tax or sales and use tax or both), its rate or
28 rates, and its purpose or purposes;

29 (c) The date the ballots for the election shall be mailed to qualified voters;

30 (d) The date of the election;

31 (e) The applicable definition of qualified voters;

32 (f) A statement that persons residing in the district shall register to vote with the
33 election authority on or before the thirtieth day prior to the date of the election in order to be a
34 qualified voter for purposes of the election;

35 (g) A statement that the ballot shall be returned to the election authority's office in
36 person, or by depositing the ballot in the United States mail addressed to the election
37 authority's office and postmarked not later than the date of the election; and

38 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
39 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,
40 specifying the dates and time such ballot will be available and the location of the election
41 authority's office;

42 (3) The election authority shall mail the ballot, a notice containing substantially the
43 same information as the published notice and a return addressed envelope directed to the
44 election authority's office with a sworn affidavit on the reverse side of such envelope for the
45 qualified voter's signature, to each qualified voter not more than fifteen days and not less than
46 ten days prior to the date of the election. For purposes of mailing ballots to real property

owners, only one ballot shall be mailed per capita at the address shown on the official, or recorded, real estate records of the county recorder, or the city recorder of deeds if the district is located in a city not within a county, as of the thirtieth day prior to the date of the election.

Such affidavit shall be in substantially the following form:

FOR REGISTERED VOTERS:

I hereby declare under penalties of perjury that I reside in the _____
Port Improvement District No. _____ (insert name of district) and I
am a registered voter and qualified to vote in this election.

Qualified Voter's Signature

Printed Name of Qualified Voter

FOR REAL PROPERTY OWNERS:

I hereby declare under penalty of perjury that I am the owner of real
property in the _____ Port Improvement District No. _____ (insert
name of district) and qualified to vote in this election, or authorized to
affix my signature on behalf of the owner (named below) of real
property in the _____ Port Improvement District No. _____ (insert
name of district) which is qualified to vote in this election.

Signature

Print Name of Real Property Owner

If Signer is Different from Owner:

Name of Signer: _____

State Basis of Legal Authority to Sign: _____

All persons or entities having a fee ownership in the property shall sign the ballot. Additional signature pages may be affixed to this ballot to accommodate all required signatures.

4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the authorized signature.

5. Mail-in ballots shall be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked no later than the date of the election. The election authority shall transmit all voted ballots to a team of judges of not less than four. The judges shall be selected by the election authority from lists it has compiled prior to the date by which the mail-in ballots must be returned. Upon receipt of the voted ballots, the judges shall verify the authenticity of the

84 ballots, canvass the votes, and certify the results. Certification by the election judges shall be
85 final and shall be immediately transmitted to the election authority. Any qualified voter who
86 voted in such election may contest the result in the same manner as provided in chapter 115.

87 6. The results of the election shall be entered upon the records of the election
88 authority and two certified copies of the election results shall be filed with the port authority
89 and entered upon the records of the port authority.

90 7. The port authority shall reimburse the election authority for the costs it incurs to
91 conduct an election under this section.

92 8. Notwithstanding anything to the contrary, nothing in this act shall prevent a port
93 authority from proposing both a real property tax levy question and a sales and use tax levy
94 question to the district's qualified voters in the same election.

95 9. Notwithstanding anything to the contrary, this section shall not apply when the port
96 authority is the owner of all of the real property within the proposed district.

71.800. 1. For the purpose of paying for all costs and expenses incurred in the
2 operation of the district, the provision of services or improvements authorized in section
3 71.796, and incidental to the leasing, construction, acquisition, and maintenance of any
4 improvements provided for under sections 71.790 to 71.808 or for paying principal and
5 interest on notes or bonds authorized for the construction or acquisition of any said
6 improvement, the district may impose a tax upon the owners of real property within the
7 district which shall not exceed eighty-five cents on the one-hundred-dollar assessed valuation.
8 In any city other than a city not within a county, real property subject to partial tax abatement
9 under either the provisions of the urban redevelopment corporations law of Missouri or the
10 provisions of sections 99.700 to 99.710 shall for the purpose of assessment and collection of
11 ad valorem real estate taxes levied under the provisions of this section be assessed and ad
12 valorem real estate taxes shall be collected as if the real estate were not subject to the tax
13 abatement. The collection of delinquent receipts of said tax shall be in the same manner and
14 form as that provided by law for all ad valorem property taxes. Taxes levied and collected
15 under sections 71.790 to 71.808 shall be uniform upon the same class of subjects within the
16 territorial limits of the authority levying the tax.

17 2. For the purpose of paying for all costs and expenses incurred in the operation of the
18 district and the provision of services or improvements authorized in section 71.796, the
19 district may impose additional tax on businesses and individuals doing business within the
20 district. If the governing body imposes any business license taxes, such additional taxes shall
21 not exceed fifty percent of the business license taxes. Whenever a hearing is held herein, the
22 governing body shall hear all protests and receive evidence for or against the proposed action;
23 rule upon all protests which determination shall be final; and may continue the hearing from
24 time to time. Proceedings shall terminate if protest is made by businesses in the proposed

25 area which pay a majority of the additional taxes within the area. For purposes of the
26 additional tax to be imposed pursuant to this part, the governing body of the city may make a
27 reasonable classification of businesses, giving consideration to various factors.

28 3. In addition to the taxes authorized by subsections 1 and 2 of this section, any
29 district within a city which has a population of three hundred fifty thousand or more and is
30 located within more than one county upon authorization of a majority of the voters voting
31 thereon may impose one or more of the following special assessments on all real property
32 located within the district:

33 (1) Not more than five cents per square foot on each square foot of land;

34 (2) Not more than one-half of a cent per square foot on each square foot of
35 improvements on land; and

36 (3) Not more than twelve dollars per abutting foot of the lots, tracts and parcels of
37 land within the district abutting on public streets, roads and highways.

38 4. For purposes of sections 10(c), 16, and 22 of article X of the Constitution of
39 Missouri, and of section 137.073, the following terms as applied to an election pursuant to
40 this section mean:

41 (1) "Approval of the required majority" or "direct voter approval", a simple majority;

42 (2) "Qualified voters", persons or other entities who have filed an application
43 pursuant to subsection 6 of this section.

44 5. The governing body of any city in which there is a special business district may
45 order an election on the approval of a new tax rate ceiling or assessment limit for any tax
46 imposed pursuant to subsections 1 to 3 of this section. All costs of any such election shall be
47 borne by the district out of its existing levy. The order shall set forth the new tax rate ceiling
48 or assessment limit proposed. Any provision of law to the contrary notwithstanding, the tax
49 rate ceiling may be increased or decreased, from any rate as revised under the provisions of
50 section 137.073 to any rate not in excess of eighty-five cents on the one-hundred-dollar
51 assessed valuation. Such order shall specify a date on which ballots for the election shall be
52 mailed. ~~[Such date shall be a Tuesday, and shall be not earlier than the eighth Tuesday from~~
53 ~~the issuance of the order, nor later than August fifteenth of the year the order is issued and~~
54 ~~shall not be on the same day as an election conducted under the provisions of chapter 115.]~~

55 **Such election shall take place on the general election day.**

56 6. Application for a ballot shall be conducted as provided in this subsection:

57 (1) Persons entitled to apply for a ballot in an election to approve a new tax rate
58 ceiling for a tax imposed pursuant to subsection 1 or 3 of this section shall be:

59 (a) A resident individual of the district; or

60 (b) A person, including an individual, partnership, limited partnership, corporation,
61 estate, or trust, which owns real property within the special business district;

62 (2) A person entitled to apply for a ballot in an election to approve a new tax rate
 63 ceiling for a tax imposed pursuant to subsection 2 of this section shall be a person, including
 64 an individual, partnership, limited partnership, corporation, estate, or trust, which possesses a
 65 license to do business in the district;

66 (3) Only persons entitled to apply for a ballot in elections pursuant to this section
 67 shall apply. Such persons shall apply with the clerk of the city in which the special business
 68 district is organized. Each person applying shall provide:

69 (a) Such person's name, address, mailing address, and phone number;

70 (b) An authorized signature; and

71 (c) Evidence that such person is entitled to vote. Such evidence shall be:

72 a. For resident individuals, proof of registration from the election authority;

73 b. For owners of real property, a tax receipt or deed or other document which
 74 evidences an equitable ownership, and identifies the real property by location;

75 c. For holders of business licenses, a copy of such business license;

76 (4) No person shall apply later than the fourth Tuesday before the date for mailing
 77 ballots specified in the governing body's order.

78 7. The clerk shall mail a ballot to each applicant of the district along with a return
 79 addressed envelope directed to the city clerk's office with a sworn affidavit on the reverse side
 80 of such envelope for the voter's signature. Such affidavit shall be in the following form:

81 I hereby declare under penalties of perjury that I am qualified to vote,
 82 or to affix my authorized signature in the name of an entity which is
 83 entitled to vote, in this election.

84

85 _____
 86 Authorized Signature

Subscribed and sworn to
 before me this _____ day
 of _____, 20____

88

89 _____
 90 Printed Name of Voter

91

92 _____
 93 Address of Voter

 Signature of notary or other
 officer authorized to administer
 oaths

94

95 _____
 96 Mailing Address of Voter
 97 (if different)

8. The question shall be submitted in substantially the following forms:

- 98 (1) Shall the special business district of _____ be authorized to impose a tax
99 on owners of real property in a sum not to exceed _____ cents on the one
100 hundred dollar assessed valuation?

101 ☐ YES

☐ NO

102 If you are in favor of the question, place an "X" in the box opposite "YES".

103 If you are opposed to the question, place an "X" in the box opposite "NO".

- 104 (2) Shall the special business district of _____ be authorized to impose its
105 business license tax on businesses and individuals doing business within the
106 special business district in an amount not to exceed _____ percent of the
107 business license tax imposed by _____?

108 ☐ YES

☐ NO

109 If you are in favor of the question, place an "X" in the box opposite "YES".

110 If you are opposed to the question, place an "X" in the box opposite "NO".

- 111 (3) Shall the special business district of _____ be authorized to impose a
112 special assessment not to exceed _____ cents per square foot on each
113 square foot of land within the district?

114 ☐ YES

☐ NO

115 If you are in favor of the question, place an "X" in the box opposite "YES".

116 If you are opposed to the question, place an "X" in the box opposite "NO".

- 117 (4) Shall the special business district of _____ be authorized to impose a
118 special assessment not to exceed _____ cents per square foot on each
119 square foot of improvements on land within the district?

120 ☐ YES

☐ NO

121 If you are in favor of the question, place an "X" in the box opposite "YES".

122 If you are opposed to the question, place an "X" in the box opposite "NO".

- 123 (5) Shall the special business district of _____ be authorized to impose a
124 special assessment not to exceed _____ dollars per abutting foot of the
125 lots, tracts and parcels of land within the district abutting on public streets,
126 roads and highways?

127 ☐ YES

☐ NO

128 If you are in favor of the question, place an "X" in the box opposite "YES".

129 If you are opposed to the question, place an "X" in the box opposite "NO".

- 130 (6) Shall the special business district of _____ change its tax on _____ to ____
131 ____?

132 ☐ YES

☐ NO

133 If you are in favor of the question, place an "X" in the box opposite "YES".

134 If you are opposed to the question, place an "X" in the box opposite "NO".

135

136 Each ballot shall be plain paper, through which printing or writing cannot be read.

137 9. Each qualified voter shall have one vote. Each voter which is not an individual
138 shall determine how to cast its vote as provided for in its articles of incorporation, articles of
139 partnership, bylaws, or other document which sets forth an appropriate mechanism for the
140 determination of the entity's vote. If a voter has no such mechanism, then its vote shall be
141 cast as determined by a majority of the persons who run the day-to-day affairs of the voter.
142 Each voted ballot shall be signed with the authorized signature.

143 10. Voted ballots shall be returned to the city clerk's office by mail or hand delivery
144 no later than 5:00 p.m. on the sixth Tuesday after the date for mailing the ballots as set forth
145 in the governing body's order. The city clerk shall transmit all voted ballots to a team of
146 judges of not less than four, with an equal number from each of the two major political
147 parties. The judges shall be selected by the city clerk from lists compiled by the election
148 authority. Upon receipt of the voted ballots the judges shall verify the authenticity of the
149 ballots, canvass the votes, and certify the results. Certification by the election judges shall be
150 final and shall be immediately transmitted to the governing body. Any voter who applied for
151 such election may contest the result in the same manner as provided in chapter 115.

152 11. If approved, the new tax rate ceiling or assessment limit shall be effective for the
153 tax year in which the election is held, the provisions of section 67.110 to the contrary
154 notwithstanding.

71.1000. 1. Two or more municipalities may elect to form a broadband infrastructure
2 improvement district for the delivery of broadband internet service to the residents of such
3 municipality, which district shall be a body politic and corporate.

4 2. A municipality electing to form a district under this section shall submit to the
5 eligible voters of each such municipality a proposition at a general ~~[or special]~~ election ~~[of~~
6 ~~such municipality]~~, in substantially the following form:

7 "Shall the municipality of _____ enter into a broadband
8 infrastructure improvement district to be known as _____
9 _____?"

10 ☐ YES ☐ NO

11 3. Additional municipalities may be admitted to the district in the manner provided in
12 subsection 8 of this section.

13 4. A district created under this section shall have the power to partner with a
14 telecommunications company or broadband service provider in order to construct or improve

15 telecommunications facilities which shall be wholly owned and operated by the
16 telecommunications company or broadband service provider, as the terms
17 "telecommunications company" and "telecommunications facilities" are defined in section
18 386.020 and subject to the provisions of section 392.410, that are in an unserved or
19 underserved area, as defined in section 620.2450, to the residents of the district. Before any
20 facilities are improved or constructed as a result of this section, the area shall be certified as
21 unserved or underserved by the director of broadband development within the department of
22 economic development.

23 5. A district may finance the provision or expansion of broadband internet service
24 through grants, loans, bonds, user fees, or a tax as set forth in subsection 6 of this section.

25 6. (1) Any district may impose by resolution a sales tax on all retail sales made in
26 such district which are subject to taxation pursuant to sections 144.010 to 144.525. The sales
27 tax imposed pursuant to this subsection shall not exceed one percent, except that such tax
28 shall not become effective unless the governing body of each municipality member of the
29 district submits to the voters of such municipality at an election held on the first Tuesday after
30 the first Monday in November of even-numbered years, a proposal to authorize the district to
31 impose a tax under the provisions of this subsection. The tax authorized by this subsection
32 shall be in addition to any and all taxes imposed by law, and the proceeds of such tax shall be
33 used solely to provide broadband service to residents of the district. Such tax shall be stated
34 separately from all other charges and taxes.

35 (2) The ballot shall be substantially in the following form:

36 "Shall the _____ (insert name of district) impose a districtwide
37 sales tax at the rate of _____ (insert amount) for the purpose of
38 providing broadband services to residents of the district?"

39 ☐ YES ☐ NO

40 If you are in favor of the question, place an "X" in the box opposite
41 "YES". If you are opposed to the question, place an "X" in the box
42 opposite "NO".
43

44 If a majority of the votes cast on the question by the qualified voters voting thereon in each
45 municipality are in favor of the question, then the tax shall become effective on the first day
46 of the calendar quarter following the calendar quarter in which the election was held. If a
47 majority of the votes cast on the question by the qualified voters voting thereon in any one
48 municipality are opposed to the question, then the governing body for the district shall have
49 no power to impose the tax authorized by this subsection.

50 (3) The director of the department of revenue shall collect any tax adopted pursuant to
51 this section pursuant to section 32.087.

52 7. (1) The district governing board shall be composed of at least one representative
53 from each member, but in no case shall there be less than four representatives.

54 (2) Annually, on or before the last Monday in April commencing in the year
55 following the effective date of the district's creation, the local governing body of each
56 member shall appoint a representative to the district governing board for three-year terms.
57 The local governing body of a member, by majority vote, may replace its appointed
58 representative at any time.

59 (3) For the purpose of transacting business, the presence of representatives
60 representing more than fifty percent of district members shall constitute a quorum. Any
61 action adopted by a majority of the votes cast at a meeting of the governing board at which a
62 quorum is present shall be the action of the board.

63 (4) Each district member's representative shall be entitled to cast one vote.

64 (5) Unless replaced as provided in subdivision (2) of this subsection, a representative
65 on the governing board shall hold office until his or her successor is duly appointed. Any
66 representative may be reappointed to successive terms without limit.

67 (6) Any vacancy on the board shall be filled within thirty days after such vacancy
68 occurs by appointment of the local governing body which appointed the representative whose
69 position has become vacant. An appointee to a vacancy shall serve until the expiration of the
70 term of the representative whose position to the appointment was made and may thereafter be
71 reappointed.

72 (7) Each district member may reimburse its representative to the governing board for
73 expenses as it determines reasonable.

74 (8) (a) The officers of the district shall be the chair and the vice chair of the board,
75 the clerk of the district, and the treasurer of the district.

76 (b) The chair shall preside at all meetings of the board and shall make and sign all
77 contracts on behalf of the district upon approval by the board. The chair shall perform all
78 duties incident to the position and office.

79 (c) During the absence of or inability of the chair to render or perform his or her
80 duties or exercise his or her powers, the same shall be performed and exercised by the vice
81 chair and when so acting, the vice chair shall have all the powers and be subject to all the
82 responsibilities hereby given to or imposed upon the chair.

83 (d) During the absence or inability of the vice chair to render or perform his or her
84 duties or exercise his or her powers, the board shall elect from among its membership an
85 acting vice chair who shall have the powers and be subject to all the responsibilities hereby
86 given or imposed upon the vice chair.

87 (e) Upon the death, disability, resignation, or removal of the chair or vice chair, the
88 board shall elect a successor to such vacant office until the next annual meeting.

89 (9) The board shall adopt bylaws for the regulation of its affairs and the conduct of its
90 business.

91 8. (1) The board may authorize the inclusion of additional district members in the
92 broadband infrastructure improvement district upon such terms and conditions as in the
93 board's sole discretion shall be deemed to be fair, reasonable, and in the best interests of the
94 district.

95 (2) Prior to applying for admission to a broadband infrastructure improvement
96 district, a municipality electing to join a district shall submit to the eligible voters of the
97 municipality a proposition at a general ~~[or special]~~ election of such municipality, in
98 substantially the following form:

99 "Shall the municipality of _____ join the broadband
100 infrastructure improvement district known as _____?"

101 ☐ YES ☐ NO

102
103 The local governing body of any nonmember municipality which desires to be admitted to the
104 district shall make application for admission to the board after an affirmative result from such
105 election.

106 (3) The board shall determine the financial, economic, governance, and operational
107 effects that are likely to occur if such municipality is admitted and thereafter either grant or
108 deny authority for admission of the petitioning municipality. If the board grants such
109 authority, it shall also specify any terms and conditions, including financial obligations, upon
110 which such admission is predicated. Upon resolution of the board, such applicant
111 municipality shall become a district member.

112 9. A district member may withdraw from the district in the same manner as the vote
113 for admission to the district set forth in subsection 8 of this section.

114 10. Dissolution of a broadband infrastructure improvement district created pursuant
115 to this section shall follow the procedures established in sections 67.950 and 67.955.

72.420. 1. The provisions of this section shall apply to the consolidation of two or
2 more cities, towns, villages, unincorporated areas, or any combination thereof, in any county
3 with a charter form of government where fifty or more cities, towns and villages have been
4 incorporated. If a boundary commission has been established pursuant to ~~[section]~~ **sections**
5 **72.400 to 72.423**, such proposal shall be submitted to the commission, but if no such
6 commission has been established, consolidation of such areas shall be accomplished pursuant
7 to this section. All municipalities and unincorporated areas which may be consolidated under
8 the procedures established in this section must be contiguous to each other, so that if the
9 consolidation is approved by the voters pursuant to subsections 7 to 9 of this section, there

10 will be one municipality with all parts contiguous to at least one other portion of the new
11 municipality.

12 2. Whenever a petition for consolidation containing the signatures of at least fifteen
13 percent of the qualified voters of each municipality or unincorporated area, determined on the
14 basis of the number of votes cast for governor at the last gubernatorial election held prior to
15 the filing of the petition, is received by the governing body of the county, the governing body
16 of the county shall submit the question of consolidation to the qualified voters of each
17 municipality and unincorporated area named in the petition at the next ~~[state or county~~
18 ~~primary]~~ general ~~[or special]~~ election. The petition need not contain signatures of qualified
19 voters of a municipality if the governing body of such municipality adopts an ordinance
20 approving the proposed consolidation which meets the requirements of subsection 5 of this
21 section, and sends a copy of the ordinance to the governing body of the county in conjunction
22 with the petition prescribed by this subsection.

23 3. A petition for consolidation shall contain the following:

24 (1) The names of the municipalities and a description of any unincorporated area to
25 be consolidated;

26 (2) The proposed effective date of consolidation;

27 (3) The number of votes cast in the last election in each municipality and
28 unincorporated area; and

29 (4) A statement that all signers are registered voters in the affected municipalities or
30 unincorporated areas.

31

32 The petition may contain the form of government, the name of the municipality as
33 consolidated and the details of transition, such as which officers will serve, which employees
34 shall be retained, what taxes will be collected, what ordinances will be in effect and similar
35 matters for the operation of the consolidated municipality until the new governing body
36 provides otherwise.

37 4. All persons signing the petition for consolidation shall designate their address
38 opposite their signatures, and such signatures shall be affixed before a person who shall
39 certify, by affidavit acknowledged before a notary public, that such signatures were affixed in
40 his presence.

41 5. Any ordinance approving a proposed consolidation shall contain the following:

42 (1) The names of the municipalities and a description of any unincorporated area to
43 be consolidated;

44 (2) The proposed effective date of the consolidation;

45 (3) The number of votes cast in the last election in that municipality.

46

47 The ordinance may contain the form of government, the name of the municipality as
48 consolidated, and the details of transition prescribed in subsection 3 of this section.

49 6. The costs of an election held under this section shall be assessed proportionately to
50 each municipality; however, when a voting jurisdiction is composed of unincorporated
51 territory or territories, all costs of the election in such voting jurisdictions shall be paid
52 proportionally by each municipality in the proposed consolidation. Proportional election
53 costs paid under this section shall be assessed by charging each municipality the same
54 percentage of the total cost of the election as the number of registered voters of the
55 municipality on the day of the election is to the total number of registered voters on the day of
56 the election, derived by adding together the number of registered voters in each municipality.

57 7. The question shall be submitted separately, but on the same date, to each
58 municipality and unincorporated area described in the petition or ordinances filed pursuant to
59 subsections 2 to 5 of this section. The question shall be submitted in substantially the
60 following form:

61 Shall the municipalities of _____ (list all municipalities) be
62 consolidated into one municipality?

63 ☐ YES ☐ NO

64

65 The consolidation shall only become effective if a separate majority of the votes cast on the
66 proposal in each municipality and unincorporated area affected by such proposal are in favor
67 of the consolidation. If the voters of any municipality or unincorporated area vote against
68 such proposal, the consolidation shall not take effect, even if the voters of all other
69 municipalities and unincorporated areas vote in favor of the proposal.

70 8. If a consolidation is approved by the voters, such proposal shall be effective six
71 months following the date of the election or the date specified in such proposal, whichever
72 date is later. Immediately following the certification of the election, the governing body of
73 each affected municipality shall select two members and the governing body of the county in
74 which each unincorporated territory is situated shall select two members from each affected
75 unincorporated territory to meet with similar members appointed from other affected
76 municipalities and unincorporated territories in order to determine the details of the transition.

77 9. If the consolidation is approved, it shall create a new municipality, and the
78 governing body of the county shall declare such municipality, designating in such order the
79 metes and bounds thereof, and henceforth the inhabitants within such bounds shall be a body
80 politic and incorporate, by the name and style of "the city of _____".

72.422. 1. Notwithstanding any other provision of sections 72.400 to 72.420 to the
2 contrary, residents of an unincorporated area of a county may remain unincorporated and not

3 subject to any boundary change pursuant to sections 72.400 to 72.420 if the following are
4 satisfied:

5 (1) The county petitions the boundary commission;

6 (2) A legal description of the unincorporated area accompanies the petition. If there
7 is a minor error or discrepancy in the legal description of the unincorporated area, the
8 commission, with the concurrence of the county, may make such changes to the proposal as
9 are necessary to rectify the error in the legal description;

10 (3) The unincorporated area either contains a population of not less than two thousand
11 five hundred or is contiguous with an existing established unincorporated area;

12 (4) A plan of intent accompanies the petition addressing the issues to be considered
13 by the commission.

14 2. When an unincorporated area proposal has been submitted to the commission, the
15 commission shall, within twenty-one days of receipt of such proposal, publish notice of such
16 proposal and the date of the public hearing thereon in at least one newspaper of general
17 circulation qualified to publish legal notices. Within twenty-one days of receipt of such
18 proposal, the commission shall also mail written notification of such proposal and public
19 hearing date to the county clerk, and to the city or village clerk of each neighboring
20 municipality or village, and to any other political subdivision which, in the opinion of the
21 commission, is materially affected by the proposal. The costs of publication and notification
22 shall be borne by the county. The commission shall hold such public hearing concerning the
23 proposal not less than fourteen nor more than sixty days after such publication and
24 notification are complete. At such public hearing, the county and any municipality with an
25 overlapping map plan shall be parties, and any other interested person, corporation, or
26 political subdivision may also present evidence regarding the unincorporated area proposal.
27 An unincorporated area proposal which has been disapproved by the commission and which
28 is resubmitted with changes to the commission shall be subject to the public hearing
29 requirement of this section, unless the commission determines that a public hearing on the
30 resubmitted proposal is not necessary to achieve the objectives of this section. The
31 commission shall issue findings approving or disapproving such proposal within nine months
32 after submittal, except that final action may be deferred on part or all of an unincorporated
33 proposal when necessary to accommodate an overlapping boundary change proposal as more
34 particularly provided in subsection 10 of section 72.405. The proposal shall be submitted at
35 the next general ~~[or special]~~ election in accordance with the provisions of chapter 115. The
36 cost of the election shall be paid by the county. If the proposal is approved by the voters then
37 the area shall be an established unincorporated area and shall remain unincorporated territory
38 for a period of five years from the date of the vote and shall not be subject to any boundary
39 change pursuant to sections 72.400 to 72.420.

40 3. In reviewing any proposed unincorporated area proposal, the commission shall
41 approve such proposal if it finds that continued provision of local services to the area by the
42 county will not impose an unreasonable burden on county government and that such
43 designation is in the best interest of the unincorporated territories affected by the proposal and
44 the areas of the county next to such area. In making its determination, the commission shall
45 consider the following factors:

46 (1) The impact, including but not limited to the impact on the tax base or on the
47 ability to raise revenue, of such proposal on:

48 (a) The area subject to the proposed established unincorporated area and its residents;

49 (b) Adjoining areas not involved in the proposed established area and the residents
50 thereof; and

51 (c) The entire geographic area of the county and its residents;

52 (2) A legal description of the unincorporated area;

53 (3) The creation of logical and reasonable municipal boundaries in the county, and for
54 such purpose the commission shall have the ability to make additions, deletions and
55 modifications which address legal boundaries, technical or service delivery problems or
56 boundaries which overlap those of other proposals; however, such additions, deletions and
57 modifications shall not make substantial changes to any proposed unincorporated area
58 proposal;

59 (4) Whether approval of the unincorporated area proposal will result in unreasonable
60 difficulty in provision of services by the county;

61 (5) The effect approval of the established unincorporated area will have on the
62 distribution of tax resources in the county;

63 (6) The compactness of the area subject to such proposal.

64 4. After approval by the voters of an unincorporated area proposal, no boundary
65 change affecting any part of such area shall be proposed to the commission until expiration of
66 the area's status as an established unincorporated area, but map plans affecting the area may
67 be filed during the planning period pursuant to section 72.423. If no map plan of a boundary
68 change proposal with respect to an established unincorporated area has been submitted during
69 the most recent planning period pursuant to section 72.423, the commission shall commence
70 review of the circumstances of such established unincorporated area six months prior to its
71 expiration, and shall submit reauthorization of such unincorporated area to the voters if the
72 commission determines that its circumstances have not materially changed since it was
73 approved.

78.090. 1. Candidates to be voted for at all general municipal elections at which a
2 mayor and councilmen are to be elected under the provisions of sections 78.010 to 78.400
3 shall be nominated by a primary election, except as provided in this section, and no other

4 names shall be placed upon the general ballot except those selected in the manner herein
5 prescribed. The primary election for such nomination shall be held on the first Tuesday after
6 the first Monday in ~~February~~ **August** preceding the municipal election.

7 2. (1) In lieu of conducting a primary election under this section, any city organized
8 under sections 78.010 to 78.400 may, by order or ordinance, provide for the elimination of the
9 primary election and the conduct of elections for mayor and councilman as provided in this
10 subsection.

11 (2) Any person desiring to become a candidate for mayor or councilman shall file
12 with the city clerk a signed statement of such candidacy, stating whether such person is a
13 resident of the city and a qualified voter of the city, that the person desires to be a candidate
14 for nomination to the office of mayor or councilman to be voted upon at the next municipal
15 election for such office, that the person is eligible for such office, that the person requests to
16 be placed on the ballot, and that such person will serve if elected. Such statement shall be
17 sworn to or affirmed before the city clerk.

18 (3) Under the requirements of section 115.023, the city clerk shall notify the requisite
19 election authority who shall cause the official ballots to be printed, and the names of the
20 candidates shall appear on the ballots in the order that their statements of candidacy were filed
21 with the city clerk. Above the names of the candidates shall appear the words "Vote for
22 (number to be elected)". The ballot shall also include a warning that voting for more than the
23 total number of candidates to be elected to any office invalidates the ballot.

 78.470. Except as provided in section 78.530, candidates to be voted for at all general
2 and special municipal elections at which the officers are to be elected under the provisions of
3 sections 78.430 to ~~78.640~~ **78.630** shall be nominated by a primary election, and no other
4 names shall be placed upon the general ballot except those nominated as herein prescribed.
5 The primary for such nominations shall be held on the first Tuesday after the first Monday in
6 ~~February~~ **August** preceding the election, and the judges of the election appointed for general
7 or special election shall be the judges of the primary election, so far as possible.

 78.630. 1. No initial ordinance granting any franchise, lease, right or privilege in or
2 under the streets, public thoroughfares or public places of a city operating under sections
3 78.430 to ~~78.640~~ **78.630** shall go into effect or become operative or vest any right in the
4 grantee or grantees, unless such grant shall first be approved by a majority of the voters
5 voting at a municipal election at which the proposed grant is properly submitted. Any
6 renewal or extension thereof shall be subject to voter approval of the majority of the voters
7 voting on the question, pursuant to the provisions of section 88.251.

8 2. No ordinance or amendment or modification thereof granting any nonexclusive
9 franchise, lease, right or privilege for not to exceed twenty years in or under the streets, public
10 thoroughfares or public places of a city operating under sections 78.430 to ~~78.640~~ **78.630**

11 shall go into effect or become operative or vest any right in the grantee or grantees, except
12 upon prior compliance with the following conditions:

13 (1) Before final passage of the ordinance, or amendment or modification of
14 ordinance, by the council, the city clerk shall prepare a notice of a public hearing thereupon
15 and cause it, along with a true copy of the ordinance, including the full text of the franchise
16 under consideration, to be published once a week for four consecutive weeks in a daily
17 newspaper or for four consecutive weeks in a weekly newspaper if no daily newspaper is
18 published in the city, the first publication to be at least thirty days before, and the last
19 publication within ten days of, the date fixed by the city council for the public hearing;

20 (2) The notice shall give the date, time and place of the public hearing, and shall
21 contain a statement of the substance and effect of the proposed ordinance, and a further
22 statement that the ordinance, or amendment or modification of ordinance, as introduced, or a
23 true copy thereof, may be inspected and copied at the office of the city clerk during regular
24 business hours;

25 (3) The public hearing shall be at a regular, adjourned or called meeting of the city
26 council at which all interested persons will be heard in person or by attorney;

27 (4) The city council may at any time, before or after the public hearing, submit the
28 proposed franchise, lease, right or privilege to an election by the voters for their approval;

29 (5) The provisions of this subsection shall not apply in the granting of any franchise,
30 lease, right or privilege to any utility regulated by the public service commission of the state
31 of Missouri.

32 3. Any ordinance, however, may be amended or modified by the council of any city
33 as to streets, alleys, or public places already occupied and used by any person, persons or
34 corporation by and under a franchise then in existence and only as to such streets, alleys or
35 public places used and occupied by such person, persons or corporation under a franchise
36 then in existence, when such modifications or amendment is necessary to enable such person
37 or corporation to enlarge, better or improve its facilities, equipment, material or structure
38 above, upon or beneath such streets, alleys, public thoroughfares or public places then used
39 and occupied by such person or corporation by and under a franchise then in existence, for the
40 purpose of removing or overcoming hindrances to public service. The city council shall have
41 the right to grant to any railroad company the right to construct switches or spur tracks to
42 industrial plants or warehouses.

88.251. Each franchise or contract provided for in sections 71.530, 77.210, 78.190,
2 78.630, and sections 88.613, 88.770, and 88.773 shall remain on file with the city clerk for
3 public inspection at least thirty days before the final passage or adoption thereof. The
4 effective date of such franchise or contract shall be the earliest date upon which one of the
5 following events occurs: the bill approving the franchise or contract is signed by the mayor or

6 person exercising the duties of the mayor's office; the board of aldermen overrides the
7 mayor's veto; or the conclusion of the next meeting of the board of aldermen when the mayor
8 has neither signed nor vetoed the bill. Every such franchise or contract provided for above
9 shall be subject to approval or disapproval of the voters of such city whenever twenty-five
10 percent of the voters of such city, as appears from the number of voters who voted for mayor
11 at the last preceding municipal election, file with the city clerk, within thirty days after the
12 passing of the franchise or contract, a petition, in the following form, calling for the
13 submission of the question of approval or disapproval of the grant of the franchise or contract
14 to the voters of such city at ~~[a special election or at a regular municipal election]~~ **the general election:**

15 To the city clerk of _____

16 We, the undersigned, hereby request the appropriate election authority
17 to submit the grant of the following franchise or contract to the electors
18 of _____ at a ~~[special election or at a]~~ regular municipal election.

19 (State nature of franchise or contract.)

20

21 Upon receipt of such a petition by the city clerk, it shall be the duty of the city clerk to
22 determine whether the petition has presented the question in the form required by this section
23 and whether the petition has been executed in compliance with the terms of subsection 4 of
24 section 115.019. If the petition satisfies the requirements of this section and subsection 4 of
25 section 115.019, the city clerk shall cause the appropriate election authority to give notice of
26 an election and to submit the question of approval or disapproval of the grant of the franchise
27 or contract to the voters at ~~[a special election, or at a regular municipal election]~~ **the general**
28 **election.** Not later than the tenth Tuesday prior to an election, the city clerk shall send to the
29 appropriate election authority a certified copy of the legal notice to be published. The legal
30 notice shall include the particular question to be voted on at such election, the date and time
31 of the election and a sample ballot. The appropriate election authority shall cause legal notice
32 of such election to be published as required in chapter 115. The ballots used when voting
33 upon such franchise or contract shall contain, but not be limited to, the following language:

34 Shall the city of _____ (name of city) enter into the contract to _____
35 _ (State nature of proposed contract or franchise)?

36 ☐ YES ☐ NO

37 If you are in favor of the question, place an "X" in the box opposite
38 "YES". If you are opposed to the question, place an "X" in the box
39 opposite "NO".

40

41 If a majority of the voters voting on that issue vote against such franchise or contract, the
42 same shall no longer be effective on the date the election authority certifies the election

43 results. If a majority of the qualified voters voting on such proposed franchise or contract
44 shall vote in favor thereof, such franchise or contract shall continue to be an effective, valid
45 and binding franchise or contract of the city and shall remain in full force and effect and
46 cannot be repealed or amended. Nothing contained herein shall be interpreted to prohibit the
47 granting of a franchise by the use of the right of initiative petition.

94.577. 1. The governing body of any municipality except those located in whole or
2 in part within any first class county having a charter form of government and not containing
3 any part of a city with a population of four hundred thousand or more and adjacent to a city
4 not within a county for that part of the municipality located within such first class county is
5 hereby authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths,
6 or one-half of one percent sales tax on all retail sales made in such municipality which are
7 subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of
8 funding capital improvements, including the operation and maintenance of capital
9 improvements, which may be funded by issuing bonds which will be retired by the
10 revenues received from the sales tax authorized by this section or the retirement of debt under
11 previously authorized bonded indebtedness. A municipality located in a charter county may
12 impose a sales tax on all retail sales for capital improvements as provided in section 94.890.
13 The tax authorized by this section shall be in addition to any and all other sales taxes allowed
14 by law; but no ordinance imposing a sales tax under the provisions of this section shall be
15 effective unless the governing body of the municipality submits to the voters of the
16 municipality, at a ~~[municipal or state]~~ general~~[-primary or special]~~ election, a proposal to
17 authorize the governing body of the municipality to impose such tax and, if such tax is to be
18 used to retire bonds authorized under this section, to authorize such bonds and their
19 retirement by such tax, or to authorize the retirement of debt under previously authorized
20 bonded indebtedness.

21 2. The ballot of submission shall contain, but need not be limited to:

22 (1) If the proposal submitted involves only authorization to impose the tax authorized
23 by this section, the following language:

24 Shall the municipality of _____ (municipality's name) impose a sales
25 tax of _____ (insert amount) for the purpose of funding capital
26 improvements which may include the retirement of debt under
27 previously authorized bonded indebtedness?

28 ☐ YES ☐ NO

29 If you are in favor of the question, place an "X" in the box opposite
30 "YES". If you are opposed to the question, place an "X" in the box
31 opposite "NO"; or

32 (2) If the proposal submitted involves authorization to issue bonds and repay such
33 bonds with revenues from the tax authorized by this section, the following language:

34 Shall the municipality of _____ (municipality's name) issue bonds in
35 the amount _____ of _____ (insert amount) to fund capital
36 improvements and impose a sales tax of _____ (insert amount) to
37 repay bonds?

38 ☐ YES ☐ NO

39 If you are in favor of the question, place an "X" in the box opposite
40 "YES". If you are opposed to the question, place an "X" in box
41 opposite "NO".
42

43 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
44 favor of the proposal, including when the proposal authorizes the reduction of debt under
45 previously authorized bonded indebtedness under subdivision (1) of this subsection, then the
46 ordinance or order and any amendments thereto shall be in effect, except that any proposal
47 submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to
48 retire such bonds must be approved by the constitutionally required percentage of the voters
49 voting thereon to become effective. If a majority of the votes cast by the qualified voters
50 voting are opposed to the proposal, then the governing body of the municipality shall have no
51 power to issue any bonds or impose the sales tax authorized in this section unless and until the
52 governing body of the municipality shall again have submitted another proposal to authorize
53 the governing body of the municipality to issue any bonds or impose the sales tax authorized
54 by this section, and such proposal is approved by the requisite majority of the qualified voters
55 voting thereon; however, in no event shall a proposal pursuant to this section be submitted to
56 the voters sooner than twelve months from the date of the last proposal pursuant to this
57 section, except that any municipality with a population of greater than four hundred thousand
58 and located within more than one county may submit a proposal pursuant to this section to the
59 voters sooner than twelve months from the date of the last proposal submitted pursuant to this
60 section if submitted to the voters on or before November 6, 2001.

61 3. All revenue received by a municipality from the tax authorized under the
62 provisions of this section shall be deposited in a special trust fund and shall be used solely for
63 capital improvements, including the operation and maintenance of capital improvements, for
64 so long as the tax shall remain in effect. Once the tax authorized by this section is abolished
65 or is terminated by any means, all funds remaining in the special trust fund required by this
66 subsection shall be used solely for the maintenance of the capital improvements made with
67 revenues raised by the tax authorized by this section. Any funds in the special trust fund
68 required by this subsection which are not needed for current expenditures may be invested by

69 the governing body in accordance with applicable laws relating to the investment of other
70 municipal funds. The provisions of this subsection shall apply only to taxes authorized by
71 this section which have not been imposed to retire bonds issued pursuant to this section.

72 4. All revenue received by a municipality which issues bonds under this section and
73 imposes the tax authorized by this section to retire such bonds shall be deposited in a special
74 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are
75 required for the operation and maintenance of capital improvements. Once all of such bonds
76 have been retired, all funds remaining in the special trust fund required by this subsection
77 shall be used solely for the maintenance of the capital improvements made with the revenue
78 received as a result of the issuance of such bonds. Any funds in the special trust fund required
79 by this subsection which are not needed to meet current obligations under the bonds issued
80 under this section may be invested by the governing body in accordance with applicable laws
81 relating to the investment of other municipal funds. The provisions of this subsection shall
82 apply only to taxes authorized by this section which have been imposed to retire bonds issued
83 under this section.

84 5. After the effective date of any tax imposed under the provisions of this section, the
85 director of revenue shall perform all functions incident to the administration, collection,
86 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
87 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
88 Missouri the additional tax authorized under the authority of this section. The tax imposed
89 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri
90 shall be collected together and reported upon such forms and under such administrative rules
91 and regulations as may be prescribed by the director of revenue. Except as modified in this
92 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this
93 section.

94 6. No tax imposed pursuant to this section for the purpose of retiring bonds issued
95 under this section may be terminated until all of such bonds have been retired.

96 7. In any city not within a county, no tax shall be imposed pursuant to this section for
97 the purpose of funding in whole or in part the construction, operation or maintenance of a
98 sports stadium, field house, indoor or outdoor recreational facility, center, playing field,
99 parking facility or anything incidental or necessary to a complex suitable for any type of
100 professional sport or recreation, either upon, above or below the ground.

101 8. Any tax imposed under this section in any home rule city with more than four
102 hundred thousand inhabitants and located in more than one county solely for public transit
103 purposes shall not be considered economic activity taxes as such term is defined under
104 sections 99.805 and 99.918, and tax revenues derived from such tax shall not be subject to

105 allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of section
106 99.957.

107 9. The director of revenue may authorize the state treasurer to make refunds from the
108 amounts in the trust fund and credited to any municipality for erroneous payments and
109 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
110 such municipalities. If any municipality abolishes the tax, the municipality shall notify the
111 director of revenue of the action at least ninety days prior to the effective date of the repeal
112 and the director of revenue may order retention in the trust fund, for a period of one year, of
113 two percent of the amount collected after receipt of such notice to cover possible refunds or
114 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
115 such accounts. After one year has elapsed after the effective date of abolition of the tax in
116 such municipality, the director of revenue shall remit the balance in the account to the
117 municipality and close the account of that municipality. The director of revenue shall notify
118 each municipality of each instance of any amount refunded or any check redeemed from
119 receipts due the municipality.

120 10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the
121 repeal of such tax shall become effective December thirty-first of the calendar year in which
122 such abolishment was approved. Each city shall notify the director of revenue at least ninety
123 days prior to the effective date of the expiration of the sales tax authorized by this section and
124 the director of revenue may order retention in the trust fund, for a period of one year, of two
125 percent of the amount collected after receipt of such notice to cover possible refunds or
126 overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit
127 of such accounts. After one year has elapsed after the date of expiration of the tax authorized
128 by this section in such city, the director of revenue shall remit the balance in the account to the
129 city and close the account of that city. The director of revenue shall notify each city of each
130 instance of any amount refunded or any check redeemed from receipts due the city.

131 11. Any home rule city with more than four hundred thousand inhabitants and located
132 in more than one county is hereby authorized to impose, in lieu of the tax authorized under
133 subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or
134 one-half of one percent sales tax on all retail sales made in such municipality which are
135 subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of
136 providing revenues for public safety activities, including operations and capital
137 improvements, which may be funded by issuing bonds which will be retired by the
138 revenues received from the sales tax authorized by this section or the retirement of debt under
139 previously authorized bonded indebtedness. The tax authorized by this section shall be in
140 addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax
141 under the provisions of this section shall be effective unless the governing body of the

142 municipality submits to the voters of the municipality, at a [~~municipal or state~~] general[
143 ~~primary or special~~] election, a proposal to authorize the governing body of the municipality to
144 impose such tax and, if such tax is to be used to retire bonds authorized under this section, to
145 authorize such bonds and their retirement by such tax, or to authorize the retirement of debt
146 under previously authorized bonded indebtedness.

147 12. The ballot of submission shall contain, but need not be limited to:

148 (1) If the proposal submitted involves only authorization to impose the tax authorized
149 by this section, the following language:

150 Shall the municipality of _____ (municipality's name) impose a sales
151 tax of _____ (insert amount) for the purpose of providing revenues for
152 public safety activities, including operations and capital improvements,
153 which may include the retirement of debt under previously authorized
154 bonded indebtedness?

155 ☐ YES ☐ NO

156 If you are in favor of the question, place an "X" in the box opposite
157 "YES". If you are opposed to the question, place an "X" in the box
158 opposite "NO"; or

159 (2) If the proposal submitted involves authorization to issue bonds and repay such
160 bonds with revenues from the tax authorized by this section, the following language:

161 Shall the municipality of _____ (municipality's name) issue bonds in
162 the amount of _____ (insert amount) for the purpose of providing
163 revenues for public safety activities, including operations and capital
164 improvements, and impose a sales tax of _____ (insert amount) to
165 repay bonds?

166 ☐ YES ☐ NO

167 If you are in favor of the question, place an "X" in the box opposite
168 "YES". If you are opposed to the question, place an "X" in the box
169 opposite "NO".

170

171 The ballot may include descriptions of specific uses to which the revenues from the tax will
172 be applied.

173

174 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
175 favor of the proposal, including when the proposal authorizes the reduction of debt under
176 previously authorized bonded indebtedness under subdivision (1) of this subsection, then the
177 ordinance or order and any amendments thereto shall be in effect, except that any proposal
178 submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to

179 retire such bonds must be approved by the constitutionally required percentage of the voters
180 voting thereon to become effective. If a majority of the votes cast by the qualified voters
181 voting are opposed to the proposal, then the governing body of the municipality shall have no
182 power to issue any bonds or impose the sales tax authorized in this section unless and until the
183 governing body of the municipality shall again have submitted another proposal to authorize
184 the governing body of the municipality to issue any bonds or impose the sales tax authorized
185 by subsection 11 of this section, and such proposal is approved by the requisite majority of the
186 qualified voters voting thereon.

187 13. All revenue received by a municipality from the tax authorized under the
188 provisions of subsection 11 of this section shall be deposited in a special trust fund and shall
189 be used solely for public safety activities for so long as the tax shall remain in effect. Once
190 the tax authorized by this section is abolished or is terminated by any means, all funds
191 remaining in the special trust fund required by this subsection shall be used solely for the
192 public safety activities authorized in subsection 11 of this section. Any funds in the special
193 trust fund required by this subsection which are not needed for current expenditures may be
194 invested by the governing body in accordance with applicable laws relating to the investment
195 of other municipal funds. The provisions of this subsection shall apply only to taxes
196 authorized by this subsection which have not been imposed to retire bonds issued pursuant to
197 this subsection.

198 14. All revenue received by a municipality which issues bonds under subsection 11 of
199 this section and imposes the tax authorized by this section to retire such bonds shall be
200 deposited in a special trust fund and shall be used solely to retire such bonds, except to the
201 extent that such funds are required for the operation of the public safety department. Once all
202 of such bonds have been retired, all funds remaining in the special trust fund required by this
203 subsection shall be used solely for public safety activities. Any funds in the special trust fund
204 required by this subsection which are not needed to meet current obligations under the bonds
205 issued under this section may be invested by the governing body in accordance with
206 applicable laws relating to the investment of other municipal funds. The provisions of this
207 subsection shall apply only to taxes authorized by subsection 11 of this section which have
208 been imposed to retire bonds issued under this section.

209 15. After the effective date of any tax imposed under the provisions of subsection 11
210 of this section, the director of revenue shall perform all functions incident to the
211 administration, collection, enforcement, and operation of the tax in the same manner as
212 provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to
213 the sales tax for the state of Missouri the additional tax authorized under the authority of this
214 section. The tax imposed pursuant to this section and the tax imposed under the sales tax law
215 of the state of Missouri shall be collected together and reported upon such forms and under

216 such administrative rules and regulations as may be prescribed by the director of revenue.
217 Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to
218 the tax imposed under this section.

219 16. No tax imposed pursuant to subsection 11 of this section for the purpose of
220 retiring bonds issued under this section may be terminated until all of such bonds have been
221 retired.

94.579. 1. The governing body of any home rule city with more than one hundred
2 fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred
3 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales
4 made within the city which are subject to sales tax under chapter 144. The tax authorized in
5 this section shall not exceed one percent, and shall be imposed solely for the purpose of
6 providing revenues for the operation of public safety departments, including police and fire
7 departments, and for pension programs, and health care for employees and pensioners of the
8 public safety departments. The tax authorized in this section shall be in addition to all other
9 sales taxes imposed by law, and shall be stated separately from all other charges and taxes.
10 The order or ordinance shall not become effective unless the governing body of the city
11 submits to the voters residing within the city at a [state] general[, primary, or special] election
12 a proposal to authorize the governing body of the city to impose a tax under this section. If
13 the tax authorized in this section is not approved by the voters, then the city shall have an
14 additional year during which to meet its required contribution payment beyond the time
15 period described in section 105.683. If the city meets its required contribution payment in
16 this time, then, notwithstanding the provisions of section 105.683 to the contrary, the
17 delinquency shall not constitute a lien on the funds of the political subdivision, the board of
18 such plan shall not be authorized to compel payment by application for writ of mandamus,
19 and the state treasurer and the director of the department of revenue shall not withhold
20 twenty-five percent of the certified contribution deficiency from the total moneys due the
21 political subdivision from the state. The one-year extension shall only be available to the city
22 on a one-time basis.

23 2. The ballot of submission for the tax authorized in this section shall be in
24 substantially the following form:

25 Shall _____ (insert the name of the city) impose a sales tax at a rate of
26 _____ (up to one) percent, solely for the purpose of providing
27 revenues for the operation of public safety departments of the city?

28 ☐ YES ☐ NO

29 If you are in favor of the question, place an "X" in the box opposite
30 "YES". If you are opposed to the question, place an "X" in the box
31 opposite "NO".

32

33 If a majority of the votes cast on the question by the qualified voters voting thereon are in
34 favor of the question, then the tax shall become effective on the first day of the second
35 calendar quarter immediately following notification to the department of revenue. If a
36 majority of the votes cast on the question by the qualified voters voting thereon are opposed
37 to the question, then the tax shall not become effective unless and until the question is
38 resubmitted under this section to the qualified voters and such question is approved by a
39 majority of the qualified voters voting on the question.

40 3. All revenue collected under this section by the director of the department of
41 revenue on behalf of any city, except for one percent for the cost of collection which shall be
42 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which
43 is hereby created and shall be known as the "Public Safety Protection Sales Tax Fund", and
44 shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to
45 be state funds, and shall not be commingled with any funds of the state. The director may
46 make refunds from the amounts in the trust fund and credited to the city for erroneous
47 payments and overpayments made, and may redeem dishonored checks and drafts deposited
48 to the credit of such city. Any funds in the special trust fund which are not needed for current
49 expenditures shall be invested in the same manner as other funds are invested. Any interest
50 and moneys earned on such investments shall be credited to the fund. The director shall keep
51 accurate records of the amounts in the fund, and such records shall be open to the inspection
52 of the officers of such city and to the public. Not later than the tenth day of each month, the
53 director shall distribute all moneys deposited in the fund during the preceding month to the
54 city. Such funds shall be deposited with the treasurer of the city, and all expenditures of
55 moneys from the fund shall be by an appropriation ordinance enacted by the governing body
56 of the city.

57 4. On or after the effective date of the tax, the director of revenue shall be responsible
58 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
59 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to
60 collect the amount required to be reported and remitted, but not to change the requirements of
61 reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of
62 pennies, the governing body of the city may authorize the use of a bracket system similar to
63 that authorized in section 144.285, and notwithstanding the provisions of that section, this
64 new bracket system shall be used where this tax is imposed and shall apply to all taxable
65 transactions. Beginning with the effective date of the tax, every retailer in the city shall add
66 the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until
67 paid, and shall be recoverable at law in the same manner as the purchase price. For purposes

68 of this section, all retail sales shall be deemed to be consummated at the place of business of
69 the retailer.

70 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales
71 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
72 the tax, and all exemptions granted to agencies of government, organizations, and persons
73 under sections 144.010 to 144.525 are hereby made applicable to the imposition and
74 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
75 required by sections 144.010 to 144.525 for the administration and collection of the state sales
76 tax shall satisfy the requirements of this section, and no additional permit or exemption
77 certificate or retail certificate shall be required; except that, the director of revenue may
78 prescribe a form of exemption certificate for an exemption from the tax. All discounts
79 allowed the retailer under the state sales tax for the collection of and for payment of taxes are
80 hereby allowed and made applicable to the tax. The penalties for violations provided in
81 section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of
82 this section. If any person is delinquent in the payment of the amount required to be paid
83 under this section, or in the event a determination has been made against the person for the tax
84 and penalties under this section, the limitation for bringing suit for the collection of the
85 delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.525.

86 6. The governing body of any city that has adopted the sales tax authorized in this
87 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
88 ~~elections for the city]~~ **at the general election.** The ballot of submission shall be in
89 substantially the following form:

90 Shall _____ (insert the name of the city) repeal the sales tax imposed
91 at a rate of _____ (up to one) percent for the purpose of providing
92 revenues for the operation of public safety departments of the city?

93 ☐ YES ☐ NO

94 If you are in favor of the question, place an "X" in the box opposite
95 "YES". If you are opposed to the question, place an "X" in the box
96 opposite "NO".

97
98 If a majority of the votes cast on the question by the qualified voters voting thereon are in
99 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
100 year in which such repeal was approved. If a majority of the votes cast on the question by the
101 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
102 section shall remain effective until the question is resubmitted under this section to the
103 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
104 question.

7. The governing body of any city that has adopted the sales tax authorized in this section shall submit the question of continuation of the tax to the voters every five years from the date of its inception on a date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall _____ (insert the name of the city) continue collecting a sales tax imposed at a rate of _____ (up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to continuation, repeal shall become effective on December thirty-first of the calendar year in which such continuation was failed to be approved. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of continuation, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and continuation fails to be approved by a majority of the qualified voters voting on the question.

8. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover

142 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
143 deposited to the credit of such accounts. After one year has elapsed after the effective date of
144 abolition of the tax in such city, the director shall remit the balance in the account to the city
145 and close the account of that city. The director shall notify each city of each instance of any
146 amount refunded or any check redeemed from receipts due the city.

94.581. 1. The governing body of any home rule city with more than eighty-four
2 thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby
3 authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on
4 all retail sales made in such city which are subject to taxation under the provisions of sections
5 144.010 to 144.525 for the purpose of capital improvements for public safety for such city,
6 including but not limited to expenditures for new construction and equipment, repair and
7 maintenance of buildings and equipment, and for financing such capital improvements for
8 public safety. The tax authorized by this section shall be in addition to any and all other sales
9 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the
10 provisions of this section shall be effective unless the governing body of the city submits to
11 the voters of the city, at a ~~[county or state]~~ general~~[, primary or special]~~ election, a proposal to
12 authorize the governing body of the city to impose a tax.

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

16 Shall the city of _____ (city's name) impose a citywide sales tax of ____
17 _____ (insert amount) for the purpose of capital improvements for
18 public safety of the city?

19 ☐ YES ☐ NO

20 If you are in favor of the question, place an "X" in the box opposite
21 "YES". If you are opposed to the question, place an "X" in the box
22 opposite "NO".
23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
25 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and
26 any amendments thereto shall be in effect on the first day of the second calendar quarter after
27 the director of revenue receives notification of adoption of the local sales tax. If a proposal
28 receives less than the required majority, then the governing body of the city shall have no
29 power to impose the sales tax herein authorized unless and until the governing body of the
30 city shall again have submitted another proposal to authorize the governing body of the city to
31 impose the sales tax authorized by this section and such proposal is approved by the required
32 majority of the qualified voters voting thereon. However, in no event shall a proposal

33 pursuant to this section be submitted to the voters sooner than twelve months from the date of
34 the last proposal pursuant to this section.

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

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

43 5. All sales taxes collected by the director of the department of revenue under this
44 section on behalf of any city, less one percent for cost of collection which shall be deposited
45 in the state's general revenue fund after payment of premiums for surety bonds as provided in
46 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be
47 known as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The
48 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled
49 with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding,
50 money in this fund shall not be transferred and placed to the credit of the general revenue
51 fund. The director of the department of revenue shall keep accurate records of the amount of
52 money in the trust and which was collected in each city imposing a sales tax pursuant to this
53 section, and the records shall be open to the inspection of officers of the city and the public.
54 Not later than the tenth day of each month the director of the department of revenue shall
55 distribute all moneys deposited in the trust fund during the preceding month to the city which
56 levied the tax; such funds shall be deposited with the city treasurer of each such city, and all
57 expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted
58 by the governing body of each such city. Expenditures may be made from the fund for any
59 functions authorized in the ordinance or order adopted by the governing body submitting the
60 tax to the voters.

61 6. The director of the department of revenue may make refunds from the amounts in
62 the trust fund and credited to any city for erroneous payments and overpayments made, and
63 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city
64 abolishes the tax, the city shall notify the director of the department of revenue of the action at
65 least ninety days prior to the effective date of the repeal and the director of the department of
66 revenue may order retention in the trust fund, for a period of one year, of two percent of the
67 amount collected after receipt of such notice to cover possible refunds or overpayment of the
68 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
69 After one year has elapsed after the effective date of abolition of the tax in such city, the

70 director of the department of revenue shall remit the balance in the account to the city and
71 close the account of that city. The director of the department of revenue shall notify each city
72 of each instance of any amount refunded or any check redeemed from receipts due the city.

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

94.585. 1. The governing body of any city of the third classification with more than
2 ten thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located
3 in more than one county may impose, by order or ordinance, a sales tax on all retail sales
4 made within the city which are subject to sales tax under chapter 144. The tax authorized in
5 this section shall not exceed one percent, and shall be imposed solely for the purpose of
6 funding the construction, maintenance, operation, and equipping of a community center and
7 retiring any bonds issued for such purposes. The tax authorized in this section shall be in
8 addition to all other sales taxes imposed by law, and shall be stated separately from all other
9 charges and taxes.

10 2. No such order or ordinance adopted under this section shall become effective
11 unless the governing body of the city submits to the voters residing within the city at a [state]
12 general[, primary, or special] election a proposal to authorize the governing body of the city to
13 impose a tax and issue bonds under this section. Such a proposal may include only the
14 proposal to impose a sales tax or a proposal to issue bonds and to impose a sales tax to retire
15 such bonds.

16 3. The ballot of submission shall contain, but need not be limited to the following
17 language:

18 (1) If the proposal submitted involves only authorization to impose the tax authorized
19 by this section, the following language:

20 Shall the municipality of _____ (municipality's name) impose a sales tax of _____
21 (insert amount) for a period of twenty-five years for the purpose of funding the construction,
22 maintenance, operation, and equipping of a community center which may include the
23 retirement of debt under previously authorized bonded indebtedness?

24 (2) If the proposal submitted involves authorization to issue bonds and repay such
25 bonds with revenues from the tax authorized by this section, the following language:

26 Shall the municipality of _____ (municipality's name) issue bonds in the amount ____
27 ____ of _____ (insert amount) for a period of twenty-five years to fund construction,
28 maintenance, operation, and equipping of a community center and impose a sales tax of ____
29 ____ (insert amount) to repay bonds?

30

31 If a majority of the votes cast on the question by the qualified voters voting thereon are in
32 favor of the question, then the tax shall become effective on the first day of the second

33 calendar quarter after the director of revenue receives notification of adoption of the local
34 sales tax, except that any proposal submitted to issue bonds shall be approved by the
35 constitutionally required percentage of the voters voting thereon to become effective. If a
36 majority of the votes cast on the question by the qualified voters voting thereon are opposed
37 to the question, then the tax shall not become effective unless and until the question is
38 resubmitted under this section to the qualified voters and such question is approved by the
39 requisite majority of the qualified voters voting on the question. In no event shall a proposal
40 under this section be submitted to the voters sooner than twelve months from the date of the
41 last proposal under this section.

42 4. Except as modified in this section, all provisions of sections 32.085 and 32.087
43 shall apply to the tax imposed under this section.

44 5. All revenue collected under this section by the director of the department of
45 revenue on behalf of any city, except for one percent for the cost of collection which shall be
46 deposited in the state's general revenue fund after payment of premiums for surety bonds as
47 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created
48 and shall be known as the "City Community Center Sales Tax Trust Fund", and shall be used
49 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
50 and shall not be commingled with any funds of the state. The director may make refunds
51 from the amounts in the fund and credited to the city for erroneous payments and
52 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
53 such city. Any funds in the special fund which are not needed for meeting current obligations
54 under any bond issued under this section or for current expenditures shall be invested in the
55 same manner as other funds are invested. Any interest and moneys earned on such
56 investments shall be credited to the fund.

57 6. The governing body of any city that has adopted the sales tax authorized in this
58 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
59 ~~elections for the city]~~ **at the general election.** Except as provided in subsection 9 of this
60 section, if a majority of the votes cast on the question by the qualified voters voting thereon
61 are in favor of the repeal, that repeal shall become effective on December thirty-first of the
62 calendar year in which such repeal was approved. If a majority of the votes cast on the
63 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
64 authorized in this section shall remain effective until the question is resubmitted under this
65 section to the qualified voters and the repeal is approved by a majority of the qualified voters
66 voting on the question.

67 7. Whenever the governing body of any city that has adopted the sales tax authorized
68 in this section receives a petition, signed by a number of registered voters of the city equal to
69 at least ten percent of the number of registered voters of the city voting in the last

70 gubernatorial election, calling for an election to repeal the sales tax imposed under this
71 section, the governing body shall submit to the voters of the city a proposal to repeal the tax.
72 Except as provided in subsection 9 of this section, if a majority of the votes cast on the
73 question by the qualified voters voting thereon are in favor of the repeal, the repeal shall
74 become effective on December thirty-first of the calendar year in which such repeal was
75 approved. If a majority of the votes cast on the question by the qualified voters voting
76 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
77 effective until the question is resubmitted under this section to the qualified voters and the
78 repeal is approved by a majority of the qualified voters voting on the question.

79 8. If the tax is repealed or terminated by any means, all funds remaining in the special
80 trust fund shall continue to be used solely for the designated purposes, and the city shall
81 notify the director of the department of revenue of the action at least ninety days before the
82 effective date of the repeal and the director may order retention in the trust fund, for a period
83 of one year, of two percent of the amount collected after receipt of such notice to cover
84 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
85 deposited to the credit of such accounts. After one year has elapsed after the effective date of
86 abolition of the tax in such city, the director shall remit the balance in the account to the city
87 and close the account of that city. The director shall notify each city of each instance of any
88 amount refunded or any check redeemed from receipts due the city.

89 9. No sales tax imposed under this section shall be terminated until all of any bonds
90 issued under this section have been retired.

91 10. The sales tax imposed under this section shall be imposed for a period of twenty-
92 five years, and may be extended upon the approval of the voters of the city in the same
93 manner in which the sales tax was adopted.

94 11. The city shall establish a board consisting of seven members, one of which shall
95 be the mayor of the city, to administer the provisions of this section with such powers and
96 duties which shall be delegated by the governing body of the city.

97 12. No bonds issued under this section shall be refinanced for a term longer than the
98 number of years remaining on the original terms of the bonds being refinanced without the
99 approval of the voters of the city. Any proposal to refinance such bonds submitted to the
100 voters shall include the number of years the bonds will be refinanced and the number of years
101 the sales tax will be extended to repay such refinanced bonds.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax
2 for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for
3 transportation purposes which shall be retired by the revenues received from the sales tax
4 authorized by this section. The tax authorized by this section shall be in addition to any and
5 all other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the

6 provisions of this section shall become effective unless the council or other governing body
7 submits to the voters of the city, at a ~~[city or state]~~ general~~[, primary, or special]~~ election, a
8 proposal to authorize the council or other governing body of the city to impose such a sales
9 tax and, if such tax is to be used to retire bonds authorized pursuant to this section, to
10 authorize such bonds and their retirement by such tax; except that no vote shall be required in
11 any city that imposed and collected such tax under sections 94.600 to 94.655, before January
12 5, 1984. The ballot of the submission shall contain, but is not limited to, the following
13 language:

14 (1) If the proposal submitted involves only authorization to impose the tax authorized
15 by this section, the following language:

16 Shall the city of _____ (city's name) impose a sales tax of _____
17 (insert amount) for transportation purposes?

18 ☐ YES ☐ NO

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

22 (2) If the proposal submitted involves authorization to issue bonds and repay such
23 bonds with revenues from the tax authorized by this section, the following language:

24 Shall the city of _____ (city's name) issue bonds in the amount of ____
25 ____ (insert amount) for transportation purposes and impose a sales tax
26 of _____ (insert amount) to repay such bonds?

27 ☐ YES ☐ NO

28 If you are in favor of the question, place an "X" in the box opposite
29 "YES". If you are opposed to the question, place an "X" in the box
30 opposite "NO".

31

32 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection,
33 by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
34 amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required
35 by the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided in
36 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds,
37 by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
38 amendments thereto shall be in effect. If a majority of the votes cast on the proposal, as
39 provided in subdivision (1) of this subsection, by the qualified voters voting thereon are
40 opposed to the proposal, then the council or other governing body of the city shall have no
41 power to impose the tax authorized in subdivision (1) of this subsection unless and until the
42 council or other governing body of the city submits another proposal to authorize the council

43 or other governing body of the city to impose the tax and such proposal is approved by a
44 majority of the qualified voters voting thereon. If more than three-sevenths of the votes cast
45 by the qualified voters voting thereon are opposed to the proposal, as provided in subdivision
46 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the
47 council or other governing body of the city shall have no power to issue any bonds or to
48 impose the tax authorized in subdivision (2) of this subsection unless and until the council or
49 other governing body of the city submits another proposal to authorize the council or other
50 governing body of the city to issue such bonds or impose the tax to retire such bonds and such
51 proposal is approved by four-sevenths of the qualified voters voting thereon.

52 2. No incorporated municipality located wholly or partially within any first class
53 county operating under a charter form of government and having a population of over nine
54 hundred thousand inhabitants shall impose such a sales tax for that part of the city, town or
55 village that is located within such first class county, in the event such a first class county
56 imposes a sales tax under the provisions of sections 94.600 to 94.655.

57 3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
58 receipts from the sale at retail of all tangible personal property or taxable services at retail
59 within any city adopting such tax, if such property and services are subject to taxation by the
60 state of Missouri under the provisions of sections 144.010 to 144.525.

61 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter
62 be changed or altered, the city clerk shall forward to the director of revenue by United States
63 registered mail or certified mail a certified copy of the ordinance adding or detaching territory
64 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied
65 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon
66 receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be
67 effective in the added territory or abolished in the detached territory on the effective date of
68 the change of the city boundary.

69 5. No tax imposed pursuant to this section for the purpose of retiring bonds issued
70 pursuant to this section may be terminated until all of such bonds have been retired.

94.830. 1. The governing body of any third class city in any county of the third
2 classification which contains a state university whose primary mission is engineering studies
3 and technical research may impose a tax on the charges for all sleeping rooms paid by the
4 transient guests of hotels or motels situated in the city, which shall be more than two percent
5 but not more than five percent per occupied room per night, except that such tax shall not
6 become effective unless the governing body of the city submits to the voters of the city at a
7 [state] general[, primary or special] election, a proposal to authorize the governing body of
8 the city to impose a tax under the provisions of this section. The tax authorized by this
9 section shall be in addition to the charge for the sleeping room and shall be in addition to any

10 and all taxes imposed by law, and the proceeds of such tax shall be used by the city solely for
11 funding a convention and visitors bureau which shall be a general not-for-profit organization
12 with whom the city has contracted, and which is established for the purpose of promoting the
13 city as a convention, visitor and tourist center. Such tax shall be stated separately from all
14 other charges and taxes.

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

16 Shall the _____ (city) levy a tax of _____ percent on each sleeping
17 room occupied and rented by transient guests of hotels and motels
18 located in the city, where the proceeds of which shall be expended for
19 promotion of tourism?

20 ☐ YES

☐ NO

21

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

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

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

36 (2) The city may enter into an agreement with the director of revenue of the state of
37 Missouri for the purpose of collecting the tax authorized in this section. In the event any city
38 enters into an agreement with the director of revenue of the state of Missouri for the collection
39 of the tax authorized in this section, the director of revenue shall perform all functions
40 incident to the administration, collection, enforcement and operation of such tax, and the
41 director of revenue shall collect the additional tax authorized under the provisions of this
42 section. The tax authorized under the provisions of this section shall be collected and
43 reported upon such forms and under such administrative rules and regulations as may be
44 prescribed by the director of revenue, and the director of revenue shall retain not less than one
45 percent nor more than three percent for cost of collection.

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

94.831. 1. The governing body of any city of the fourth classification with more than
four thousand eight hundred but less than four thousand nine hundred inhabitants and located
in any county of the third classification without a township form of government and with
more than fourteen thousand nine hundred but less than fifteen thousand inhabitants may
impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the
transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be
not more than five percent per occupied room per night, and shall be imposed solely for the
purpose of promoting tourism. The order or ordinance shall not become effective unless the
governing body of the city submits to the voters of the city at a [state] general [or primary]
election a proposal to authorize the governing body of the city to impose a tax under this
section. The tax authorized in this section shall be in addition to the charge for the sleeping
room and all other taxes imposed by law, and shall be stated separately from all other charges
and taxes.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall _____ (insert the name of the city) impose a tax on the charges
17 for all sleeping rooms paid by the transient guests of hotels and motels
18 situated in _____ (name of city) at a rate of _____ (insert rate of
19 percent) percent, solely for the purpose of promoting tourism?

20 ☐ YES ☐ NO

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the tax shall become effective on the first day of the second
24 calendar quarter after the director of revenue receives notice of the adoption of the tax. If a
25 majority of the votes cast on the question by the qualified voters voting thereon are opposed
26 to the question, then the tax shall not become effective unless and until the question is
27 resubmitted under this section to the qualified voters and such question is approved by a
28 majority of the qualified voters voting on the question.

3. Any tax imposed under this section shall be administered, collected, enforced, and operated by the governing body of the city adopting the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed

34 for current expenditures may be invested in the same manner as other funds are invested.
35 Any interest and moneys earned on such investments shall be credited to the fund.

36 4. The governing body of any city that has adopted the tax authorized in this section
37 may submit the question of repeal of the tax to the voters ~~[on any date available for elections~~
38 ~~for the city]~~ **at the general election.** The ballot of submission shall be in substantially the
39 following form:

40 Shall _____ (insert the name of the city) repeal the tax imposed at a
41 rate of _____ (insert rate of percent) percent for the purpose of
42 promoting tourism?

43 ☐ YES ☐ NO

44
45 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
46 effective on December thirty-first of the calendar year in which such repeal was approved. If
47 a majority of the votes cast on the question by the qualified voters voting thereon are opposed
48 to the repeal, then the tax authorized in this section shall remain effective until the question is
49 resubmitted under this section to the qualified voters, and the repeal is approved by a majority
50 of the qualified voters voting on the question.

51 5. Whenever the governing body of any city that has adopted the tax authorized in
52 this section receives a petition, signed by ten percent of the registered voters of the city voting
53 in the last gubernatorial election, calling for an election to repeal the tax imposed under this
54 section, the governing body shall submit to the voters of the city a proposal to repeal the tax.
55 If a majority of the votes cast on the question by the qualified voters voting thereon are in
56 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
57 year in which such repeal was approved. If a majority of the votes cast on the question by the
58 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective
59 until the question is resubmitted under this section to the qualified voters and the repeal is
60 approved by a majority of the qualified voters voting on the question.

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

94.832. 1. The governing body of any city of the third classification with more than
2 four thousand seven hundred but fewer than four thousand eight hundred inhabitants and
3 located in any county of the first classification with more than one hundred eighty-four
4 thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by order
5 or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels
6 or motels situated in the city or a portion thereof. The tax shall be not more than five percent
7 per occupied room per night, and shall be imposed solely for the purpose of funding tourism
8 and infrastructure improvements. The tax authorized in this section shall be in addition to the

9 charge for the sleeping room and all other taxes imposed by law, and shall be stated separately
10 from all other charges and taxes.

11 2. No such order or ordinance shall become effective unless the governing body of
12 the city submits to the voters of the city at a [state] general~~[-primary, or special]~~ election a
13 proposal to authorize the governing body of the city to impose a tax under this section. If a
14 majority of the votes cast on the question by the qualified voters voting thereon are in favor of
15 the question, then the tax shall become effective on the first day of the second calendar
16 quarter following the calendar quarter in which the election was held. If a majority of the
17 votes cast on the question by the qualified voters voting thereon are opposed to the question,
18 then the tax shall not become effective unless and until the question is resubmitted under this
19 section to the qualified voters of the city and such question is approved by a majority of the
20 qualified voters voting on the question.

21 3. All revenue generated by the tax shall be collected by the city collector of revenue,
22 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.
23 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used
24 solely for the designated purposes. Any funds in the special trust fund that are not needed for
25 current expenditures may be invested by the governing body in accordance with applicable
26 laws relating to the investment of other city funds. Any interest and moneys earned on such
27 investments shall be credited to the fund.

28 4. The governing body of any city that has adopted the tax authorized in this section
29 may submit the question of repeal of the tax to the voters ~~[on any date available for elections~~
30 ~~for the city]~~ **at the general election**. If a majority of the votes cast on the proposal are in
31 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
32 year in which such repeal was approved. If a majority of the votes cast on the question by the
33 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
34 section shall remain effective until the question is resubmitted under this section to the
35 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
36 voting on the question.

37 5. Whenever the governing body of any city that has adopted the tax authorized in
38 this section receives a petition, signed by a number of registered voters of the city equal to at
39 least ten percent of the number of registered voters of the city voting in the last gubernatorial
40 election, calling for an election to repeal the tax imposed under this section, the governing
41 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the
42 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
43 repeal shall become effective on December thirty-first of the calendar year in which such
44 repeal was approved. If a majority of the votes cast on the question by the qualified voters
45 voting thereon are opposed to the repeal, then the tax shall remain effective until the question

46 is resubmitted under this section to the qualified voters of the city and the repeal is approved
47 by a majority of the qualified voters voting on the question.

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

94.836. 1. The governing body of any city of the fourth classification with more than
2 six hundred but less than seven hundred inhabitants and located in any county of the second
3 classification with more than nineteen thousand seven hundred but less than nineteen
4 thousand eight hundred inhabitants or any city of the fourth classification with more than two
5 thousand two hundred but less than two thousand three hundred inhabitants and located in any
6 county of the third classification without a township form of government and with more than
7 twenty thousand but less than twenty thousand one hundred inhabitants may impose a tax on
8 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
9 the city or a portion thereof, which shall be not more than five percent per occupied room per
10 night, except that such tax shall not become effective unless the governing body of the city
11 submits to the voters of the city at a [state] general [or primary] election a proposal to
12 authorize the governing body of the city to impose a tax under this section. The tax
13 authorized in this section shall be in addition to the charge for the sleeping room and all other
14 taxes imposed by law, and shall be stated separately from all other charges and taxes.

15 2. The ballot of submission for the tax authorized in this section shall be in
16 substantially the following form:

17 Shall _____ (insert the name of the city) impose a tax on the charges
18 for all sleeping rooms paid by the transient guests of hotels and motels
19 situated in _____ (name of city) at a rate of _____ (insert rate of
20 percent) percent for tourism purposes, including infrastructure
21 improvements?

22 ☐ YES ☐ NO

23
24 If a majority of the votes cast on the question by the qualified voters voting thereon are in
25 favor of the question, then the tax shall become effective on the first day of the second
26 calendar quarter following the calendar quarter in which the election was held. If a majority
27 of the votes cast on the question by the qualified voters voting thereon are opposed to the
28 question, then the tax shall not become effective unless and until the question is resubmitted
29 under this section to the qualified voters of the city and such question is approved by a
30 majority of the qualified voters of the city voting on the question.

31 3. At least sixty-five percent of the revenue generated by the tax authorized in this
32 section shall be used by the city solely for tourism purposes, and not more than thirty-five
33 percent of the revenue generated may be used for infrastructure improvements. All revenue

34 generated by the tax shall be deposited in a special trust fund and shall be used solely for the
35 designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall
36 continue to be used solely for the designated purposes. Any funds in the special trust fund
37 which are not needed for current expenditures may be invested by the governing body in
38 accordance with applicable laws relating to the investment of other city funds.

39 4. The governing body of any city that has adopted the sales tax authorized in this
40 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
41 ~~elections for the city]~~ **at the general election.** The ballot of submission shall be in
42 substantially the following form:

43 Shall _____ (insert the name of the city) repeal the sales tax imposed
44 at a rate of _____ (insert rate of percent) percent for tourism
45 purposes?

46 ☐ YES ☐ NO

47

48 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
49 effective on December thirty-first of the calendar year in which such repeal was approved. If
50 a majority of the votes cast on the question by the qualified voters voting thereon are opposed
51 to the repeal, then the sales tax authorized in this section shall remain effective until the
52 question is resubmitted under this section to the qualified voters of the city, and the repeal is
53 approved by a majority of the qualified voters voting on the question.

54 5. Whenever the governing body of any city that has adopted the sales tax authorized
55 in this section receives a petition, signed by ten percent of the registered voters of the city
56 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
57 under this section, the governing body shall submit to the voters of the city a proposal to
58 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
59 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first
60 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
61 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
62 remain effective until the question is resubmitted under this section to the qualified voters of
63 the city and the repeal is approved by a majority of the qualified voters voting on the question.

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

94.837. 1. The governing body of any city of the fourth classification with more than
2 two thousand five hundred but fewer than two thousand six hundred inhabitants and located
3 in any county of the third classification without a township form of government and with
4 more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants,
5 the governing body of any special charter city, and the governing body of any city of the

6 fourth classification with more than one thousand two hundred but fewer than one thousand
7 three hundred inhabitants and located in any county of the third classification without a
8 township form of government and with more than four thousand three hundred but fewer than
9 four thousand four hundred inhabitants may impose a tax on the charges for all sleeping
10 rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof,
11 which shall not be more than five percent per occupied room per night, except that such tax
12 shall not become effective unless the governing body of the city submits to the voters of the
13 city at a [state] general [or primary] election a proposal to authorize the governing body of the
14 city to impose a tax under this section. The tax authorized in this section shall be in addition
15 to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of
16 such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated
17 separately from all other charges and taxes.

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

20 Shall _____ (insert the name of the city) impose a tax on the charges
21 for all sleeping rooms paid by the transient guests of hotels and motels
22 situated in _____ (name of city) at a rate of _____ (insert rate of
23 percent) percent for the sole purpose of promoting tourism?

24 ☐ YES ☐ NO

25

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

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

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 city with more than one hundred sixty-five but fewer than one
7 hundred eighty-five inhabitants and located in a county with more than eleven thousand but

8 fewer than twelve thousand five hundred inhabitants and with a county seat with more than
9 four thousand but fewer than five thousand inhabitants;

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

12 2. (1) The governing body of any municipality may impose, by order or ordinance:

13 (a) A tax, not to exceed six percent per room per night, on the charges for all sleeping
14 rooms paid by the transient guests of hotels or motels situated in the municipality or a portion
15 thereof; and

16 (b) A tax, not to exceed two percent, on the gross receipts derived from the retail sales
17 of food by every person operating a food establishment in the municipality.

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

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

28 Shall _____ (insert the name of the municipality) impose a tax
29 on the charges for all retail sales of food at a food establishment
30 situated in _____ (name of municipality) at a rate of _____
31 (insert rate of percent) percent, and for all sleeping rooms paid
32 by the transient guests of hotels and motels situated in _____
33 (name of municipality) at a rate of _____ (insert rate of percent)
34 percent, for the purposes of funding the construction,
35 maintenance, and operation of capital improvements, emergency
36 services, and public safety?

37 ☐ YES ☐ NO

38

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

44 resubmitted under this section to the qualified voters and such question is approved by a
45 majority of the qualified voters voting on the question.

46 4. Any tax on the retail sales of food imposed under this section shall be administered,
47 collected, enforced, and operated as required in section 32.087, and any transient guest tax
48 imposed under this section shall be administered, collected, enforced, and operated by the
49 municipality imposing the tax. All revenue generated by the tax shall be deposited in a
50 special trust fund and shall be used solely for the designated purposes. If the tax is repealed,
51 all funds remaining in the special trust fund shall continue to be used solely for the designated
52 purposes. Any funds in the special trust fund which are not needed for current expenditures
53 may be invested in the same manner as other funds are invested. Any interest and moneys
54 earned on such investments shall be credited to the fund.

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

59 Shall _____ (insert the name of the municipality) repeal the
60 taxes imposed at the rates of _____ (insert rate of percent) and _
61 _____ (insert rate of percent) percent for the purposes of funding
62 the construction, maintenance, and operation of capital
63 improvements, emergency services, and public safety?

64 ☐ YES ☐ NO

65

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

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

81 remain effective until the question is resubmitted under this section to the qualified voters and
82 the repeal is approved by a majority of the qualified voters voting on the question.

94.840. 1. The governing body of any city of the fourth classification with more than
2 thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants may
3 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or
4 motels situated in the city or a portion thereof, which shall not be more than five percent per
5 occupied room per night, except that such tax shall not become effective unless the governing
6 body of the city submits to the voters of the city at a [state] general[, primary, or special]
7 election a proposal to authorize the governing body of the city to impose a tax under this
8 section. The tax authorized in this section shall be in addition to the charge for the sleeping
9 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the
10 city for the promotion, operation, and development of tourism and convention facilities. Such
11 tax shall be stated separately from all other charges and taxes.

12 2. The ballot of submission for the tax authorized in this section shall be in
13 substantially the following form:

14 Shall _____ (insert the name of the city) impose a tax on the charges
15 for all sleeping rooms paid by the transient guests of hotels and motels
16 situated in _____ (name of city) at a rate of _____ (insert rate of
17 percent) percent for the purpose of the promotion, operation, and
18 development of tourism and convention facilities?

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 second
23 calendar quarter following the calendar quarter in which the election was held. If a majority
24 of the votes cast on the question by the qualified voters voting thereon are opposed to the
25 question, then the tax authorized by this section shall not become effective unless and until
26 the question is resubmitted under this section to the qualified voters of the city and such
27 question is approved by a majority of the qualified voters of the city voting on the question.

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

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be
2 deposited by the political subdivision in a special trust fund to be known as the "Tourism Tax
3 Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any
4 other funds of the political subdivision except as specifically provided in this section. The
5 taxes collected shall be used, upon appropriation by the political subdivision, solely for the
6 purpose of constructing, maintaining, or operating convention and tourism facilities, and at

7 least twenty-five percent of such taxes collected shall be used for tourism marketing and
8 promotional purposes; except that in any city with a population of less than seven thousand
9 five hundred inhabitants, forty percent of such taxes collected may be transferred to such
10 city's general revenue fund and the remaining thirty-five percent may be used for city capital
11 improvements, pursuant to voter approval. The moneys in the tourism tax trust fund of any
12 city with a population of at least fifteen thousand located partially but not wholly within a
13 county of the third classification with a population of at least thirty-nine thousand inhabitants
14 shall be used solely for tourism marketing and promotional purposes. The tax authorized by
15 section 94.870 shall be in addition to any and all other sales taxes allowed by law, but no
16 ordinance or order imposing a tax under section 94.870 shall be effective unless the governing
17 body of the political subdivision submits to the voters of the political subdivision at a
18 ~~[municipal or state]~~ general~~[-primary, or special]~~ election a proposal to authorize the
19 governing body of the political subdivision to impose such tax.

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

3 (a) Any city of the third classification with more than ten thousand eight hundred but
4 less than ten thousand nine hundred inhabitants located at least partly within a county of the
5 first classification with more than one hundred eighty-four thousand but less than one
6 hundred eighty-eight thousand inhabitants;

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

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

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

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

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

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

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

22 (i) Any city of the third classification with more than thirteen thousand but fewer than
23 fifteen thousand inhabitants and located in any county of the third classification without a

24 township form of government and with more than thirty-three thousand but fewer than thirty-
25 seven thousand inhabitants;

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

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

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

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

39 (n) Any village with more than four hundred thirty but fewer than four hundred eighty
40 inhabitants and partially located in a county with more than forty thousand but fewer than
41 fifty thousand inhabitants and with a county seat with more than two thousand but fewer than
42 six thousand inhabitants;

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

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

49 (q) Any city with more than fifty-one thousand but fewer than fifty-eight thousand
50 inhabitants and located in more than one county;

51 (r) Any city with more than eight thousand but fewer than nine thousand inhabitants
52 and that is the county seat of a county with more than nineteen thousand but fewer than
53 twenty-two thousand inhabitants; or

54 (s) Any city with more than one hundred sixty-five but fewer than one hundred
55 eighty-five inhabitants and located in a county with more than eleven thousand but fewer than
56 twelve thousand five hundred inhabitants and with a county seat with more than four
57 thousand but fewer than five thousand inhabitants; or

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

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

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

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

78 ☐ YES ☐ NO

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

82

83 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
84 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and
85 any amendments thereto shall be in effect on the first day of the second calendar quarter after
86 the director of revenue receives notification of adoption of the local sales tax. If a proposal
87 receives less than the required majority, then the governing body of the city shall have no
88 power to impose the sales tax herein authorized unless and until the governing body of the
89 city shall again have submitted another proposal to authorize the governing body of the city to
90 impose the sales tax authorized by this section and such proposal is approved by the required
91 majority of the qualified voters voting thereon. However, in no event shall a proposal
92 pursuant to this section be submitted to the voters sooner than twelve months from the date of
93 the last proposal pursuant to this section.

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

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

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

120 6. The director of the department of revenue may make refunds from the amounts in
121 the trust fund and credited to any city for erroneous payments and overpayments made, and
122 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city
123 abolishes the tax, the city shall notify the director of the department of revenue of the action at
124 least ninety days prior to the effective date of the repeal and the director of the department of
125 revenue may order retention in the trust fund, for a period of one year, of two percent of the
126 amount collected after receipt of such notice to cover possible refunds or overpayment of the
127 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
128 After one year has elapsed after the effective date of abolition of the tax in such city, the
129 director of the department of revenue shall remit the balance in the account to the city and
130 close the account of that city. The director of the department of revenue shall notify each city
131 of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

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

3 (1) Any city of the third classification with more than twenty-six thousand three
4 hundred but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand three hundred
6 but fewer than thirty thousand seven hundred inhabitants;

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

9 (4) Any special charter city with more than twenty-nine thousand but fewer than
10 thirty-two thousand inhabitants;

11 (5) Any city of the third classification with more than four thousand but fewer than
12 four thousand five hundred inhabitants and located in any county of the first classification
13 with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

14 (6) Any city of the fourth classification with more than nine thousand five hundred
15 but fewer than ten thousand eight hundred inhabitants;

16 (7) Any city of the fourth classification with more than five hundred eighty but fewer
17 than six hundred fifty inhabitants;

18 (8) Any city of the fourth classification with more than two thousand seven hundred
19 but fewer than three thousand inhabitants and located in any county of the first classification
20 with more than eighty-three thousand but fewer than ninety-two thousand inhabitants;

21 (9) Any city of the fourth classification with more than two thousand four hundred
22 but fewer than two thousand seven hundred inhabitants and located in any county of the third
23 classification without a township form of government and with more than ten thousand but
24 fewer than twelve thousand inhabitants;

25 (10) Any city with more than one thousand sixty but fewer than one thousand one
26 hundred seventy inhabitants and located in a county with more than nineteen thousand but
27 fewer than twenty-two thousand inhabitants and with a county seat with more than one
28 thousand but fewer than two thousand two hundred twenty inhabitants;

29 (11) Any city with more than four hundred eighty but fewer than five hundred forty
30 inhabitants and located in a county with more than thirty thousand but fewer than thirty-five
31 thousand inhabitants and with a county seat with more than two hundred but fewer than nine
32 hundred inhabitants; or

33 (12) Any city with more than nine thousand but fewer than ten thousand inhabitants
34 and that is the county seat of a county with more than nineteen thousand but fewer than
35 twenty-two thousand inhabitants.

36 2. The governing body of any city listed in subsection 1 of this section may impose,
37 by order or ordinance, a sales tax on all retail sales made in the city which are subject to
38 taxation under chapter 144. The tax authorized in this section may be imposed in an amount
39 of up to one-half of one percent. The tax shall be imposed solely for the purpose of
40 improving the public safety for such city, including but not limited to expenditures on
41 equipment; city employee salaries and benefits; and facilities for police, fire and emergency
42 medical providers. The tax authorized in this section shall be in addition to all other sales
43 taxes imposed by law, and shall be stated separately from all other charges and taxes. The
44 order or ordinance imposing a sales tax under this section shall not become effective unless
45 the governing body of the city submits to the voters residing within the city, at a ~~county or~~
46 ~~state~~ general~~, primary, or special~~ election, a proposal to authorize the governing body of the
47 city to impose a tax under this section.

48 3. The ballot of submission for the tax authorized in this section shall be in
49 substantially the following form:

50 Shall the city of _____ (city's name) impose a citywide sales
51 tax at a rate of _____ (insert rate of percent) percent for the
52 purpose of improving the public safety of the city?

53 ☐ YES ☐ NO

54 If you are in favor of the question, place an "X" in the box
55 opposite "YES". If you are opposed to the question, place an "X"
56 in the box opposite "NO".
57

58 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
59 favor of the proposal, then the ordinance or order and any amendments to the order or
60 ordinance shall become effective on the first day of the second calendar quarter after the
61 director of revenue receives notice of the adoption of the sales tax. If a majority of the votes
62 cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then
63 the tax shall not become effective unless the proposal is resubmitted under this section to the
64 qualified voters and such proposal is approved by a majority of the qualified voters voting on
65 the proposal. However, in no event shall a proposal under this section be submitted to the
66 voters sooner than twelve months from the date of the last proposal under this section.

67 4. Any sales tax imposed under this section shall be administered, collected, enforced,
68 and operated as required in section 32.087. All sales taxes collected by the director of the
69 department of revenue under this section on behalf of any city, less one percent for cost of

70 collection which shall be deposited in the state's general revenue fund after payment of
71 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
72 fund, which is hereby created in the state treasury, to be known as the "City Public Safety
73 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
74 and shall not be commingled with any funds of the state. The provisions of section 33.080 to
75 the contrary notwithstanding, money in this fund shall not be transferred and placed to the
76 credit of the general revenue fund. The director shall keep accurate records of the amount of
77 money in the trust fund and which was collected in each city imposing a sales tax under this
78 section, and the records shall be open to the inspection of officers of the city and the public.
79 Not later than the tenth day of each month the director shall distribute all moneys deposited in
80 the trust fund during the preceding month to the city which levied the tax. Such funds shall be
81 deposited with the city treasurer of each such city, and all expenditures of funds arising from
82 the trust fund shall be by an appropriation act to be enacted by the governing body of each
83 such city. Expenditures may be made from the fund for any functions authorized in the
84 ordinance or order adopted by the governing body submitting the tax to the voters. If the tax
85 is repealed, all funds remaining in the special trust fund shall continue to be used solely for
86 the designated purposes. Any funds in the special trust fund which are not needed for current
87 expenditures shall be invested in the same manner as other funds are invested. Any interest
88 and moneys earned on such investments shall be credited to the fund.

89 5. The director of the department of revenue may authorize the state treasurer to make
90 refunds from the amounts in the trust fund and credited to any city for erroneous payments
91 and overpayments made, and may redeem dishonored checks and drafts deposited to the
92 credit of such cities. If any city abolishes the tax, the city shall notify the director of the
93 action at least ninety days before the effective date of the repeal, and the director may order
94 retention in the trust fund, for a period of one year, of two percent of the amount collected
95 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
96 dishonored checks and drafts deposited to the credit of such accounts. After one year has
97 elapsed after the effective date of abolition of the tax in such city, the director shall remit the
98 balance in the account to the city and close the account of that city. The director shall notify
99 each city of each instance of any amount refunded or any check redeemed from receipts due
100 the city.

101 6. The governing body of any city that has adopted the sales tax authorized in this
102 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
103 ~~elections for the city]~~ **at the general election.** The ballot of submission shall be in
104 substantially the following form:

105 Shall _____ (insert the name of the city) repeal the sales tax
106 imposed at a rate of _____ (insert rate of percent) percent for
107 the purpose of improving the public safety of the city?

108 ☐ YES ☐ NO

109

110 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
111 effective on December thirty-first of the calendar year in which such repeal was approved. If
112 a majority of the votes cast on the question by the qualified voters voting thereon are opposed
113 to the repeal, then the sales tax authorized in this section shall remain effective until the
114 question is resubmitted under this section to the qualified voters, and the repeal is approved
115 by a majority of the qualified voters voting on the question.

116 7. Whenever the governing body of any city that has adopted the sales tax authorized
117 in this section receives a petition, signed by ten percent of the registered voters of the city
118 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
119 under this section, the governing body shall submit to the voters of the city a proposal to
120 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
121 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first
122 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
123 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
124 remain effective until the question is resubmitted under this section to the qualified voters and
125 the repeal is approved by a majority of the qualified voters voting on the question.

126 8. Any sales tax imposed under this section by a city described under subdivision (6)
127 of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically
128 expire. No city described under subdivision (6) of subsection 1 of this section shall collect a
129 sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section
130 shall not apply to a sales tax imposed under this section by a city described under subdivision
131 (6) of subsection 1 of this section.

132 9. Except as modified in this section, all provisions of sections 32.085 and 32.087
133 shall apply to the tax imposed under this section.

94.903. 1. The governing body of any city of the fourth classification with more than
2 nine thousand five hundred but fewer than ten thousand eight hundred inhabitants may
3 impose, by order or ordinance, a sales tax on all retail sales made in the city that are subject to
4 taxation under chapter 144. The tax authorized under this section may be imposed in an
5 amount of up to one-half of one percent and shall be imposed solely for the purpose of
6 improving the public safety for such city including, but not limited to, expenditures on
7 equipment, city public safety employee salaries and benefits, and facilities for police, fire, and

8 emergency medical providers. The tax authorized under this section shall be in addition to all
9 other sales taxes imposed by law and shall be stated separately from all other charges and
10 taxes. The order or ordinance imposing a sales tax under this section shall not become
11 effective unless the governing body of the city submits to the voters residing within the city,
12 at a ~~[county or state]~~ general~~[-primary, or special]~~ election, a proposal to authorize the
13 governing body of the city to impose a tax under this section.

14 2. The ballot language for the tax authorized under this section shall be in
15 substantially the following form:

16 Shall the city of _____(insert name of city) impose a citywide
17 sales tax at a rate of _____(insert rate) percent for the purpose of
18 improving the public safety of the city?

19 ☐ YES ☐ NO

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
22 favor of the proposal, then the order or ordinance and any amendments to the order or
23 ordinance shall become effective on the first day of the second calendar quarter after the
24 director of revenue receives notice of the adoption of the sales tax. If a majority of the votes
25 cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then
26 the tax shall not become effective unless the proposal is resubmitted under this section to the
27 qualified voters and such proposal is approved by a majority of the qualified voters voting on
28 the proposal. However, in no event shall a proposal under this section be resubmitted to the
29 voters sooner than twelve months from the date of the first proposal under this section. If the
30 resubmitted proposal receives less than the required majority, then the governing body of the
31 city shall have no power to impose the sales tax herein authorized, and the authorization
32 under this section is terminated.

33 3. Any sales tax imposed under this section shall be administered, collected, enforced,
34 and operated as required under section 32.087. All sales taxes collected by the director of
35 revenue under this section on behalf of any city, less one percent for cost of collection, which
36 shall be deposited in the state's general revenue fund after payment of premiums for surety
37 bonds, as provided in section 32.087, shall be deposited in a special trust fund, which is
38 hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust
39 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
40 commingled with any funds of the state. The provisions of section 33.080 to the contrary
41 notwithstanding, moneys in this fund shall not be transferred and placed to the credit of the
42 general revenue fund. The director shall keep accurate records of the amount of moneys in
43 the trust fund and the amount that was collected in each city imposing a sales tax under this
44 section, and the records shall be open to the inspection of officers of the city and the public.

45 No later than the tenth day of each month, the director shall distribute all moneys deposited in
46 the trust fund during the preceding month to the city which levied the tax. Such funds shall be
47 deposited with the city treasurer of each such city, and all expenditures of funds arising from
48 the trust fund shall be by an appropriation act to be enacted by the governing body of each
49 such city. Expenditures may be made from the fund for any functions authorized in the
50 ordinance or order adopted by the governing body submitting the tax to the voters. If the tax
51 is repealed, all funds remaining in the special trust fund shall continue to be used solely for
52 the designated purposes. Any funds in the special trust fund that are not needed for current
53 expenditures shall be invested in the same manner as other funds are invested. Any interest
54 and moneys earned on such investments shall be credited to the fund.

55 4. The director of revenue may make refunds from the amounts in the trust fund and
56 credited to any city for erroneous payments and overpayments made and may redeem
57 dishonored checks and drafts deposited to the credit of such cities. If any city repeals the tax,
58 the city shall notify the director of the action at least ninety days before the effective date of
59 the repeal, and the director may order retention in the trust fund, for a period of one year, of
60 two percent of the amount collected after receipt of such notice to cover possible refunds or
61 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
62 such accounts. After one year has elapsed after the effective date of abolition of the tax in
63 such city, the director shall remit the balance in the account to the city and close the account
64 of that city. The director shall notify each city of each instance of any amount refunded or
65 any check redeemed from receipts due to the city.

66 5. The governing body of any city that has adopted the sales tax authorized under this
67 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
68 ~~elections for the city]~~ **at the general election**. The ballot language shall be in substantially
69 the following form:

70 Shall the city of _____ (insert name of city) repeal the sales tax
71 imposed at a rate of _____ (insert rate) percent for the purpose of
72 improving the public safety of the city?

73 ☐ YES ☐ NO

74

75 If a majority of the votes cast on the question by the qualified voters voting thereon are in
76 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
77 year in which such repeal was approved. If a majority of the votes cast on the question by the
78 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized under
79 this section shall remain effective until the question is resubmitted and approved under this
80 section.

81 6. The governing body of any city that has adopted the sales tax authorized under this
82 section shall submit the question of the continuation of the tax to the voters twenty-five years
83 from the date of its inception and every twenty-five years thereafter on a date available for
84 elections for the city. The ballot language shall be in substantially the following form:

85 Shall _____(insert name of city) continue collecting a sales tax
86 imposed at a rate of _____(insert rate) percent for the purpose of
87 providing revenues for the operation of public safety departments of
88 the city?

89 ☐ YES

☐ NO

90
91 If a majority of the votes cast on the question by the qualified voters voting thereon are
92 opposed to continuation, the repeal shall become effective on December thirty-first of the
93 calendar year in which such continuation failed to be approved. If a majority of the votes cast
94 on the question by the qualified voters voting thereon are in favor of continuation, then the
95 sales tax authorized under this section shall remain effective until the question is resubmitted
96 under this section to the qualified voters and continuation fails to be approved by a majority
97 of the qualified voters voting on the question.

98 7. Except as modified under this section, all provisions of sections 32.085 and 32.087
99 shall apply to the tax imposed under this section.

 94.950. 1. As used in this section, "museum" means museums operating or to be built
2 in the city and that are registered with the United States Internal Revenue Service as a 501(c)
3 (3) corporation, or an organization that is registered with the United States Internal Revenue
4 Service as a 501(c)(3) corporation and that develops, promotes, or operates historical
5 locations or preservation sites.

6 2. The governing body of any home rule city with more than forty-five thousand five
7 hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in
8 any county of the first classification with more than one hundred four thousand six hundred
9 but fewer than one hundred four thousand seven hundred inhabitants may impose, by order or
10 ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
11 under chapter 144. The tax authorized in this section shall not exceed one-half of one percent,
12 and shall be imposed solely for the purpose of funding the operation, construction, or
13 renovation of historical locations and museums to promote tourism. The tax authorized in
14 this section shall be in addition to all other sales taxes imposed by law, and shall be stated
15 separately from all other charges and taxes. The order or ordinance shall not become
16 effective unless the governing body of the city submits to the voters residing within the city at
17 a [state] general[, primary, or special] election a proposal to authorize the governing body of
18 the city to impose a tax under this section.

19 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 city) impose a sales tax at a rate of
22 _____ (insert rate of percent) percent, solely for the purpose of
23 funding the operation, construction, or renovation of historical
24 locations and museums to promote tourism?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box opposite
27 "YES". If you are opposed to the question, place an "X" in the box
28 opposite "NO".

30 If a majority of the votes cast on the question by the qualified voters voting thereon are in
31 favor of the question, then the tax shall become effective on the first day of the second
32 calendar quarter immediately following notification to the department of revenue. If a
33 majority of the votes cast on the question by the qualified voters voting thereon are opposed
34 to the question, then the tax shall not become effective unless and until the question is
35 resubmitted under this section to the qualified voters and such question is approved by a
36 majority of the qualified voters voting on the question.

4. All revenue collected under this section by the director of the department of revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the sales tax.

50 5. On or after the effective date of the tax, the director of revenue shall be responsible
51 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
52 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to
53 collect the amount required to be reported and remitted, but not to change the requirements of
54 reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of
55 pennies, the governing body of the city may authorize the use of a bracket system similar to

56 that authorized in section 144.285, and notwithstanding the provisions of that section, this
57 new bracket system shall be used where this tax is imposed and shall apply to all taxable
58 transactions. Beginning with the effective date of the tax, every retailer in the city shall add
59 the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until
60 paid, and shall be recoverable at law in the same manner as the purchase price. For purposes
61 of this section, all retail sales shall be deemed to be consummated at the place of business of
62 the retailer.

63 6. All applicable provisions in sections 144.010 to 144.525 governing the state sales
64 tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of
65 the tax, and all exemptions granted to agencies of government, organizations, and persons
66 under sections 144.010 to 144.525 are hereby made applicable to the imposition and
67 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
68 required by sections 144.010 to 144.525 for the administration and collection of the state sales
69 tax shall satisfy the requirements of this section, and no additional permit or exemption
70 certificate or retail certificate shall be required; except that, the director of revenue may
71 prescribe a form of exemption certificate for an exemption from the tax. All discounts
72 allowed the retailer under the state sales tax for the collection of and for payment of taxes are
73 hereby allowed and made applicable to the tax. The penalties for violations provided in
74 section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of
75 this section. If any person is delinquent in the payment of the amount required to be paid
76 under this section, or in the event a determination has been made against the person for the tax
77 and penalty under this section, the limitation for bringing suit for the collection of the
78 delinquent tax and penalties shall be the same as that provided in sections 144.010 to 144.525.

79 7. The governing body of any city that has adopted the sales tax authorized in this
80 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
81 ~~elections for the city]~~ **at the general election.** The ballot of submission shall be in
82 substantially the following form:

83 Shall _____ (insert the name of the city) repeal the sales tax imposed
84 at a rate of _____ (insert rate of percent) percent for the purpose of
85 funding the operation, construction, or renovation of historical
86 locations and museums to promote tourism?

87 ☐ YES ☐ NO

88 If you are in favor of the question, place an "X" in the box opposite
89 "YES". If you are opposed to the question, place an "X" in the box
90 opposite "NO".
91

92 If a majority of the votes cast on the question by the qualified voters voting thereon are in
93 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
94 year in which such repeal was approved. If a majority of the votes cast on the question by the
95 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
96 section shall remain effective until the question is resubmitted under this section to the
97 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
98 question.

99 8. Whenever the governing body of any city that has adopted the sales tax authorized
100 in this section receives a petition, signed by a number of registered voters of the city equal to
101 at least two percent of the number of registered voters of the city voting in the last
102 gubernatorial election, calling for an election to repeal the sales tax imposed under this
103 section, the governing body shall submit to the voters of the city a proposal to repeal the tax.
104 If a majority of the votes cast on the question by the qualified voters voting thereon are in
105 favor of the repeal, the repeal shall become effective on December thirty-first of the calendar
106 year in which such repeal was approved. If a majority of the votes cast on the question by the
107 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
108 section shall remain effective until the question is resubmitted under this section to the
109 qualified voters and the repeal is approved by a majority of the qualified voters voting on the
110 question.

111 9. If the tax is repealed or terminated by any means, all funds remaining in the trust
112 fund shall continue to be used solely for the designated purposes, and the city shall notify the
113 director of the department of revenue of the action at least thirty days before the effective date
114 of the repeal and the director may order retention in the trust fund, for a period of one year, of
115 two percent of the amount collected after receipt of such notice to cover possible refunds or
116 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
117 such accounts. After one year has elapsed after the effective date of abolition of the tax in
118 such city, the director shall remit the balance in the account to the city and close the account
119 of that city. The director shall notify each city of each instance of any amount refunded or
120 any check redeemed from receipts due the city.

94.1011. 1. The governing body of any city of the third classification with more than
2 three thousand five hundred but fewer than three thousand six hundred inhabitants may
3 impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be
5 not more than three percent per occupied room per night, and shall be imposed solely for the
6 purpose of funding the construction, maintenance, and repair of a multipurpose conference
7 and convention center. The tax authorized in this section shall be in addition to the charge for

8 the sleeping room and all other taxes imposed by law, and shall be stated separately from all
9 other charges and taxes.

10 2. No such order or ordinance shall become effective unless the governing body of
11 the city submits to the voters of the city at a [state] general~~[-primary, or special]~~ election a
12 proposal to authorize the governing body of the city to impose a tax under this section. If a
13 majority of the votes cast on the question by the qualified voters voting thereon are in favor of
14 the question, then the tax shall become effective on the first day of the second calendar
15 quarter following the calendar quarter in which the election was held. If a majority of the
16 votes cast on the question by the qualified voters voting thereon are opposed to the question,
17 then the tax shall not become effective unless and until the question is resubmitted under this
18 section to the qualified voters of the city and such question is approved by a majority of the
19 qualified voters voting on the question.

20 3. All revenue generated by the tax shall be collected by the city collector of revenue,
21 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.
22 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used
23 solely for the designated purposes. Any funds in the special trust fund that are not needed for
24 current expenditures may be invested by the governing body in accordance with applicable
25 laws relating to the investment of other city funds. Any interest and moneys earned on such
26 investments shall be credited to the fund.

27 4. The governing body of any city that has adopted the tax authorized in this section
28 may submit the question of repeal of the tax to the voters ~~[on any date available for elections~~
29 ~~for the city]~~ **at the general election**. If a majority of the votes cast on the proposal are in
30 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
31 year in which such repeal was approved. If a majority of the votes cast on the question by the
32 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
33 section shall remain effective until the question is resubmitted under this section to the
34 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
35 voting on the question.

36 5. Whenever the governing body of any city that has adopted the tax authorized in
37 this section receives a petition, signed by a number of registered voters of the city equal to at
38 least two percent of the number of registered voters of the city voting in the last gubernatorial
39 election, calling for an election to repeal the tax imposed under this section, the governing
40 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the
41 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
42 repeal shall become effective on December thirty-first of the calendar year in which such
43 repeal was approved. If a majority of the votes cast on the question by the qualified voters
44 voting thereon are opposed to the repeal, then the tax shall remain effective until the question

45 is resubmitted under this section to the qualified voters of the city and the repeal is approved
46 by a majority of the qualified voters voting on the question.

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

100.120. The question of issuing general obligation bonds under a plan to finance a
2 project which has been approved by the governing body of the municipality shall be
3 submitted ~~[within one year from the]~~ **at the next general election following the** date of
4 approval by the governing body. If the question of issuing general obligation bonds is
5 submitted and does not pass, the question shall not be submitted to the voters until the
6 governing body determines that the question may be submitted.

115.121. 1. The general election day shall be the first Tuesday after the first Monday
2 in November of even-numbered years.

3 2. The primary election day shall be the first Tuesday after the first Monday in August
4 of even-numbered years.

5 3. The election day for the election of political subdivision and special district officers
6 shall be the ~~[first Tuesday after the first Monday in April each year, and shall be known as the~~
7 ~~general municipal election day]~~ **same as the general election day.**

115.123. 1. All public elections shall be held on Tuesday. Except as provided in
2 subsection 2 of this section, and section 247.180, all public elections shall be held on the
3 general election day, the primary election day, ~~[the general municipal election day,]~~ the first
4 Tuesday after the first Monday in November, or on another day expressly provided by city or
5 county charter, and in nonprimary years on the first Tuesday after the first Monday in August.
6 ~~[Bond elections may be held on the first Tuesday after the first Monday in February but no~~
7 ~~other issue shall be included on the ballot for such election.]~~

8 2. The following elections shall be exempt from the provisions of subsection 1 of this
9 section:

- 10 (1) Bond elections necessitated by fire, vandalism or natural disaster;
11 (2) Elections for which ownership of real property is required by law for voting;
12 (3) Special elections to fill vacancies and to decide tie votes or election contests; and
13 (4) Tax elections necessitated by a financial hardship due to a five percent or greater
14 decline in per-pupil state revenue to a school district from the previous year.

15 3. Nothing in this section prohibits a charter city or county from having its primary
16 election in March if the charter provided for a March primary before August 28, 1999.

17 4. ~~[Nothing in this section shall prohibit elections held pursuant to section 65.600, but~~
18 ~~no other issues shall be on the March ballot except pursuant to this chapter.]~~
19 **Notwithstanding any other provision to the contrary, all primary elections for local,**
20 **state, and national offices shall be conducted on the first Tuesday after the first Monday**

21 **in August and all general elections for local, state, and national offices and issues shall**
22 **be conducted on the first Tuesday after the first Monday in November. Elections shall**
23 **not occur at any other time, except as otherwise provided in this section.**

137.1040. 1. In addition to other levies authorized by law, the county commission in
2 counties not adopting an alternative form of government and the proper administrative body
3 in counties adopting an alternative form of government, or the governing body of any city,
4 town, or village, in their discretion may levy an additional tax, not to exceed one quarter of
5 one cent on each one hundred dollars assessed valuation, on all taxable real property located
6 within such city, town, village, or county, all of such tax to be collected and allocated to the
7 city, town, village, or county treasury, where it shall be known and designated as the
8 "Cemetery Maintenance Trust Fund" to be used for the upkeep and maintenance of cemeteries
9 located within such city, town, village, or county.

10 2. To the extent necessary to comply with Article X, Section 22(a) of the Missouri
11 Constitution, for any city, town, village, or county with a tax levy at or above the limitations
12 provided under Article X, Section 11(b), no ordinance adopted under this section shall
13 become effective unless the county commission or proper administrative body of the county,
14 or governing body of the city, town, or village submits to the voters of the city, town, village,
15 or county at a [state] general[, primary, or special] election a proposal to authorize the
16 imposition of a tax under this section. The tax authorized under this section shall be levied
17 and collected in the same manner as other real property taxes are levied and collected within
18 the city, town, village, or county. Such tax shall be in addition to all other taxes imposed on
19 real property, and shall be stated separately from all other charges and taxes. Such tax shall
20 not become effective unless the county commission or proper administrative body of the
21 county or governing body of the city, town, or village, by order or ordinance, submits to the
22 voters of the county a proposal to authorize the city, town, village, or county to impose a tax
23 under this section on any day available for such city, town, village, or county to hold elections
24 [or at a special election called for that purpose].

25 3. The ballot of submission for the tax authorized in this section shall be in
26 substantially the following form:

27 Shall _____ (insert the name of the city, town, village, or county)
28 impose a tax on all real property situated in _____ (name of the city,
29 town, village, or county) at a rate of _____ (insert rate not to exceed
30 one quarter of one cent per one hundred dollars assessed valuation) for
31 the sole purpose of providing funds for the maintenance, upkeep, and
32 preservation of city, town, village, or county cemeteries?

33 ☐ YES ☐ NO

34

35 If a majority of the votes cast on the question by the qualified voters voting thereon are in
36 favor of the question, then the tax shall become effective on the first day of the second
37 calendar quarter immediately following notification to the city, town, village, or county
38 collector. If a majority of the votes cast on the question by the qualified voters voting thereon
39 are opposed to the question, then the tax shall not become effective unless and until the
40 question is resubmitted under this section to the qualified voters and such question is
41 approved by a majority of the qualified voters voting on the question.

42 4. The tax imposed under this section shall be known as the "Cemetery Maintenance
43 Tax". Each city, town, village, or county imposing a tax under this section shall establish
44 separate trust funds to be known as the "Cemetery Maintenance Trust Fund". The city, town,
45 village, or county treasurer shall deposit the revenue derived from the tax imposed under this
46 section for cemetery purposes in the city, town, village, or county cemetery maintenance trust
47 fund. The proceeds of such tax shall be appropriated by the county commission or
48 appropriate administrative body, or the governing body of the city, town, or village
49 exclusively for the maintenance, upkeep, and preservation of cemeteries located within the
50 jurisdiction of such commission or body.

51 5. All applicable provisions in this chapter relating to property tax shall apply to the
52 collection of any tax imposed under this section.

144.757. 1. As used in sections 144.757 to 144.761, "taxing jurisdiction" shall
2 include any county, municipality, or any other political subdivision authorized to impose a
3 sales tax under section 94.850, 94.890, 190.040, 190.305, 190.335, 190.455, or 321.552 or
4 any other statute authorizing the imposition of a sales tax for emergency services.

5 2. (1) Notwithstanding any other provision of law to the contrary, any taxing
6 jurisdiction may, by a majority vote of its governing body, impose a local use tax if a local
7 sales tax is imposed as defined in section 32.085 or if a sales tax is imposed under section
8 94.850 , 94.890, 190.040, 190.305, 190.335, 190.455, or 321.552 or any other statute
9 authorizing the imposition of a sales tax for emergency services.

10 (2) Such local use tax shall be imposed on the same property and services upon which
11 the local sales tax or sales tax is imposed at a rate equal to the rate of the corresponding local
12 sales tax or sales tax imposed by such taxing jurisdiction.

13 (3) No such use tax shall be effective unless the governing body of the taxing
14 jurisdiction submits to the voters thereof at a [~~municipal, county, or state~~] general[, ~~primary,~~
15 ~~or special~~] election a proposal to authorize the governing body to impose a local use tax
16 pursuant to sections 144.757 to 144.761.

17 (4) The ballot of submission for a local use tax corresponding to a local sales tax, as
18 defined in section 32.085, or a sales tax under section 94.850 or 94.890 shall contain
19 substantially the following language:

20 Shall the _____ (county or municipality's name) impose a local
21 use tax at the same rate as the total local sales tax rate, provided
22 that if the local sales tax rate is reduced or raised by voter
23 approval, the local use tax rate shall also be reduced or raised by
24 the same action?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box
27 opposite "YES". If you are opposed to the question, place an
28 "X" in the box opposite "NO".

29 (5) The ballot of submission for a local use tax corresponding to a sales tax imposed
30 under section 190.040, 190.305, 190.335, 190.455, or 321.552 or any other statute authorizing
31 the imposition of a sales tax for emergency services shall contain substantially the following
32 language:

33 "Shall the _____ (insert taxing jurisdiction's name) impose a
34 local use tax at the same rate as the _____ (insert name of the
35 corresponding sales tax), provided that if the _____ (insert
36 name of the corresponding sales tax) rate is reduced or raised by
37 voter approval, the local use tax rate shall also be reduced or
38 raised by the same action?"

39
40 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
41 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
42 effect on the first day of the calendar quarter which begins at least forty-five days after the
43 director of revenue receives notice of adoption of the local use tax. If a majority of the votes
44 cast by the qualified voters voting are opposed to the proposal, then the governing body of the
45 taxing jurisdiction shall have no power to impose the local use tax as herein authorized unless
46 and until the governing body of the taxing jurisdiction shall again have submitted another
47 proposal to authorize the governing body of the taxing jurisdiction to impose the local use tax
48 and such proposal is approved by a majority of the qualified voters voting thereon.

49 3. The local use tax may be imposed at the same rate as any sales tax listed in
50 subsection 1 of this section then currently in effect in the county or municipality upon all
51 transactions which are subject to the taxes imposed pursuant to sections 144.600 to 144.745
52 within the county or municipality adopting such tax; provided, however, that if any local sales
53 tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate
54 shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing,
55 or raising such sales tax. A county or municipality collecting a local use tax corresponding to

56 a sales tax imposed for an emergency service shall disburse a proportional share of such local
57 use tax to such emergency service agency or department.

58 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or
59 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-
60 state buyers and on certain intrabusiness transactions. Such a description shall not change the
61 classification, form or subject of the use tax or the manner in which it is collected. The use
62 tax shall not be described as a new tax or as not a new tax and shall not be advertised or
63 promoted in a manner in violation of section 115.646.

64 5. Notwithstanding any other provision of law to the contrary, a local use tax
65 corresponding to a sales tax imposed under section 190.040, 190.305, 190.335, 190.455, or
66 321.552 or any other statute authorizing the imposition of a sales tax for emergency services
67 shall be collected, deposited, distributed, refunded, repealed, or otherwise administered as
68 provided in the authorizing statute for the corresponding sales tax.

162.191. 1. Within sixty days after receipt of approval by the state board of education
2 of the reorganization plan or part thereof, the county clerk shall submit the question in each
3 proposed school district wholly within the county or which has been designated by the state
4 board of education as belonging to the county. The notices of the election shall be signed by
5 the presiding commissioner of the county commission and the county clerk. The cost shall be
6 paid from the incidental fund. **The election shall occur on the general election day.**

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

8 Shall the _____ school district (and the _____ school district) be reorganized as a
9 district?

10 3. A majority affirmative vote in each district to be affected is required for adoption
11 of the proposed seven-director district. If the plan is not adopted, no subsequent plan
12 involving any part of the same area may be submitted sooner than one year following the date
13 of the submission of the question at which the plan was defeated.

162.223. 1. When the voters in any two or more adjacent districts without limitation
2 as to size or enrollment desire to consolidate and form a new district, a petition asking for an
3 election upon the question of consolidation shall be filed with the boards of education of the
4 affected districts; provided, however, that such petition shall be signed by ten percent of those
5 in each district who voted for school directors at the last election in which such directors were
6 elected, or one hundred voters, whichever is the higher number.

7 2. As an alternative to the procedure in subsection 1 of this section, two or more
8 adjacent districts may, by a majority vote of each board of education, call for an election upon
9 the question of consolidation.

10 3. The question shall be submitted in substantially the following form:

11 Shall the _____ school district and the _____ school district (and the _____ school
12 district) form a new district with a tax rate ceiling of _____ per one hundred dollars of
13 assessed valuation? If this proposition is approved, the adjusted operating levy of the new
14 school district is estimated to be _____ (amount) per one hundred dollars of assessed
15 valuation.

16 4. The board of directors of each affected district shall cause the question to be
17 included on the ballot to be submitted to the voters in each such district at the next **general**
18 election day. A plat of the proposed new district shall be published and posted with the
19 notices of election.

20 5. The results of the voting on the proposal in each district affected shall be certified
21 to the state commissioner of education by the secretary of each board of education of each
22 district or by such other person or body charged with conducting such elections and, should
23 the majority of the votes cast in each affected district be in favor of the proposal, the state
24 commissioner shall declare the new district formed as of July first following the submission
25 of the question.

26 6. If the commissioner of education declares, before the closing date for filing for the
27 election of board members on the ~~[municipal]~~ **general** election date, that the new district is to
28 be formed as of July first, no candidates shall be certified by the districts involved in the
29 consolidation and the board members whose terms would otherwise have expired on that date
30 shall remain as board members until July first. In consolidation cases where there is
31 insufficient time from the date the commissioner of education declares that the new district
32 shall be formed as of July first and July first to hold an election of board members, seven
33 board members from the boards of the consolidating districts shall be drawn by lot to serve
34 until the next election at which the new board of education can be elected. The number of
35 board members selected from one district shall not exceed the quotient resulting from seven
36 divided by the number of districts consolidating rounded down to the nearest whole number
37 plus one. The commissioner of education or a designee shall supervise the drawing, by lot, of
38 the board members which shall be approved by the state board of education.

182.015. 1. In addition to the provisions of section 182.010, the county commission
2 of any county of the state may establish by its order a county library district without a petition
3 or submission to the voters as provided in section 182.010, provided such district conforms
4 otherwise to the provisions of that section and does not include any part of a regional library
5 system established pursuant to other provisions of this chapter. In the event a district is so
6 established, the county commission shall propose an annual rate of taxation within the
7 limitations prescribed by section 182.010, which proposal shall be submitted to a vote of the
8 people in the same manner as though the district were formed under the provisions of that
9 section.

10 2. Where the county library district of any county is not operating a library within
11 such county, the county commission may divide the county library district into subdistricts.
12 In the event the subdistricts are established, the county commission shall propose an annual
13 rate of taxation, which proposal shall be submitted to a vote of the people residing in the
14 subdistrict in the same manner as provided for in section 182.010. If a majority of the votes
15 cast on the question are for the tax as submitted, the tax shall be levied and collected on
16 property within the subdistrict in the same manner as other county library taxes are levied and
17 collected pursuant to section 182.020. Such funds shall be used to provide library services in
18 the subdistrict of the county library district.

19 3. Where a tax has not been approved by the voters within a five-year period from the
20 establishment of a library district, such library district shall be dissolved.

21 4. (1) The boundaries of any subdistrict established under this section in any county
22 may be expanded as provided in this subsection. Whenever not less than ten percent of
23 registered voters residing in an area in such county adjacent to an existing subdistrict desire to
24 be annexed into the subdistrict, such registered voters shall file a petition with the governing
25 body of the county requesting, subject to the official approval of the existing county library
26 board, the expansion of the subdistrict. The petition shall contain the following information:

27 (a) The name and residence of each petitioner; and

28 (b) A specific description of the proposed subdistrict boundaries, including a map
29 illustrating the boundaries.

30 (2) Upon the filing of a petition under this subsection, subject to the official approval
31 of the existing county library board, the governing body of the county may, by resolution,
32 approve the expansion of the subdistrict. Any resolution to expand such subdistrict adopted
33 by the governing body of the county shall contain the following information:

34 (a) A description of the proposed boundaries of the subdistrict;

35 (b) The time and place of a hearing to be held to consider expansion of the subdistrict;
36 and

37 (c) The rate of tax to be imposed in the area of expansion and voted on within the
38 proposed subdistrict, if any.

39

40 Following the hearing required in this subsection, if the existing library board approves the
41 expansion, and if the governing body of the county determines that expansion is in the best
42 interest of the current subdistrict, then the governing body may, by order or ordinance,
43 provide for the expansion of the subdistrict and for any imposition of the existing subdistrict
44 tax rate within the area of expansion. The order or ordinance shall not become effective
45 unless the governing body of the county submits to the voters residing within the proposed
46 subdistrict, at a [state] general[, primary, or special] election, a proposal to authorize the

47 governing body of the county to expand the boundaries of the subdistrict and, if necessary, to
48 impose the existing subdistrict tax rate within the area of expansion. If a majority of the votes
49 cast on the question by the qualified voters voting thereon and residing in the existing
50 subdistrict and a majority of the votes cast on the question by the qualified voters voting
51 thereon and residing in the area proposed to be annexed into the subdistrict are in favor of the
52 question, then the expansion of the subdistrict and the imposition of the tax within the area of
53 expansion shall become effective on the first day of the second calendar quarter immediately
54 following the vote. If a majority of the votes cast on the question by the qualified voters
55 voting thereon in either the existing subdistrict or in the area proposed to be annexed into the
56 subdistrict are opposed to the question, then the expansion of the subdistrict and the
57 imposition of the tax shall not become effective unless and until the question is resubmitted
58 under this subsection to the qualified voters and such question is approved by the required
59 majorities of the qualified voters voting on the question under this subsection.

60 (3) The governing body of any county that has expanded subdistrict boundaries or
61 imposed a tax increase authorized in this subsection may submit the question of repeal of the
62 expansion of boundaries and the accompanying imposition of the tax in the area of expansion
63 to the voters of the subdistrict ~~[on any date available for elections for the county]~~ **at the**
64 **general election.**

65
66 If a majority of the votes cast on the question by the qualified voters voting thereon are in
67 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
68 year in which such repeal was approved. If a majority of the votes cast on the question by the
69 qualified voters voting thereon are opposed to the repeal, then the expansion of boundaries
70 and the imposition of the tax as authorized in this subsection shall remain effective until the
71 question is resubmitted under this subsection to the qualified voters and the repeal is approved
72 by a majority of the qualified voters voting on the question.

73 (4) Whenever the governing body of any county that has expanded subdistrict
74 boundaries or imposed a tax as authorized in this subsection receives a petition, signed by ten
75 percent of the registered voters of the library subdistrict, calling for an election to repeal the
76 expansion of boundaries and the accompanying imposition of the tax in the area of expansion
77 under this subsection, the governing body shall submit to the voters of the subdistrict a
78 proposal to repeal the expansion and the accompanying imposition of the tax. If a majority of
79 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,
80 the repeal shall become effective on December thirty-first of the calendar year in which such
81 repeal was approved. If a majority of the votes cast on the question by the qualified voters
82 voting thereon are opposed to the repeal, then the expansion of boundaries and the imposition
83 of the tax as authorized in this subsection shall remain effective until the question is

84 resubmitted under this subsection to the qualified voters and the repeal is approved by a
85 majority of the qualified voters voting on the question.

182.105. 1. The county library board in any county library district may provide for
2 the purchase of ground and for the erection of public library buildings, and for the
3 improvement of existing buildings, and may provide for the payment of the same by the issue
4 of bonds or otherwise, subject to the conditions and limitations set forth in this section.

5 2. No bonds shall be issued in an amount in excess of five percent of the value of
6 taxable, tangible property in the county library district, as shown by the last completed
7 assessment for state and county purposes, nor shall such indebtedness be incurred unless it
8 has been approved by the vote of the constitutionally required percentage of the voters of the
9 county library district voting on the question at a ~~municipal~~ **general** election.

10 3. Before incurring any indebtedness as authorized in this section, the county library
11 board shall provide for the collection of an annual tax on all taxable, tangible property in the
12 county library district sufficient to pay the interest and principal of the indebtedness as they
13 shall fall due and to retire the same within twenty years from the date contracted.

14 4. If, upon the returns from the election, which shall be certified to the county
15 commission, it appears that the question to incur or increase such indebtedness has been
16 assented to by the constitutionally required percentage of the voters voting on the question,
17 the county commission shall enter of record a brief recital of the returns and shall declare that
18 the county library board may issue bonds of the county library district in a total amount not in
19 excess of that authorized by the voters. The bonds shall be issued in denominations of not
20 less than one hundred dollars, or some multiple thereof, payable in not more than twenty
21 years from the date they bear, bearing interest from **such** date at a rate not exceeding the rate
22 per annum authorized by law. All bonds shall be signed by the chairman of the county library
23 board, attested by the signature of the secretary, and each bond shall have impressed thereon
24 the corporate seal of the county library district.

182.703. Urban public library districts may be created, upon the favorable vote of a
2 majority of the residents of the nine director school district voting at an election held ~~[on any~~
3 ~~permissible]~~ **at the general** election date. The decision as to whether the issue of creation of
4 a new urban public library district will be placed on the ballot must be made by a majority
5 vote of the nine member board of directors of the urban school district. The boundaries of
6 any new urban public library district shall coincide with the respective nine director urban
7 school district. Upon creation of any such district, the new district shall be designated as
8 successor to any public library system operated within such boundaries immediately
9 preceding the date of the election, and shall be entitled to levy a property tax at the same rate
10 as had been authorized pursuant to section 137.030 for operation of the public library by the
11 nine director urban school district immediately prior to creation of the new urban public

12 library district. Effective the first calendar year after the election resulting in creation of the
13 urban public library district, the nine director urban school district serving the same
14 boundaries shall no longer be authorized to levy a tax for public library purposes. The
15 alteration of the boundaries of a nine director urban school district shall not affect the
16 boundaries of any urban public library district created pursuant to sections 182.701 to
17 182.723.

182.802. 1. (1) Any public library district located in any of the following counties
2 may impose a tax as provided in this section:

3 (a) At least partially within any county of the third classification without a township
4 form of government and with more than forty thousand eight hundred but fewer than forty
5 thousand nine hundred inhabitants;

6 (b) Any county of the third classification without a township form of government and
7 with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred
8 inhabitants;

9 (c) Any county of the third classification without a township form of government and
10 with more than thirteen thousand two hundred but fewer than thirteen thousand three hundred
11 inhabitants;

12 (d) Any county of the third classification with a township form of government and
13 with more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand
14 eight hundred inhabitants;

15 (e) Any county of the second classification with more than nineteen thousand seven
16 hundred but fewer than nineteen thousand eight hundred inhabitants;

17 (f) Any county of the third classification with a township form of government and
18 with more than thirty-three thousand one hundred but fewer than thirty-three thousand two
19 hundred inhabitants;

20 (g) Any county of the third classification without a township form of government and
21 with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city
22 of the third classification with more than six thousand but fewer than seven thousand
23 inhabitants as the county seat;

24 (h) Any county of the fourth classification with more than twenty thousand but fewer
25 than thirty thousand inhabitants; or

26 (i) Any county of the third classification with more than thirteen thousand nine
27 hundred but fewer than fourteen thousand inhabitants.

28 (2) Any public library district listed in subdivision (1) of this subsection may, by a
29 majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all
30 retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding
31 the operation and maintenance of public libraries within the boundaries of such library

32 district. The tax authorized by this subsection shall be in addition to all other taxes allowed
33 by law. No tax under this subsection shall become effective unless the board of directors
34 submits to the voters of the district, at a ~~[county or state]~~ general~~[], primary or special]~~
35 election, a proposal to authorize the tax, and such tax shall become effective only after the
36 majority of the voters voting on such tax approve such tax.

37 2. In the event the district seeks to impose a sales tax under this subsection, the
38 question shall be submitted in substantially the following form:

39 Shall a _____ cent sales tax be levied on all retail sales within the
40 district for the purpose of providing funding for _____ library
41 district?

42 ☐ YES ☐ NO

43

44 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
45 favor of the proposal, then the tax shall become effective. If a majority of the votes cast by
46 the qualified voters voting are opposed to the proposal, then the board of directors shall have
47 no power to impose the tax unless and until another proposal to authorize the tax is submitted
48 to the voters of the district and such proposal is approved by a majority of the qualified voters
49 voting thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved
50 under this subsection.

51 3. As used in this section, "qualified voters" or "voters" means any individuals
52 residing within the district who are eligible to be registered voters and who have registered to
53 vote under chapter 115, or, if no individuals are eligible and registered to vote reside within
54 the proposed district, all of the owners of real property located within the proposed district
55 who have unanimously petitioned for or consented to the adoption of an ordinance by the
56 governing body imposing a tax authorized in this section. If the owner of the property within
57 the proposed district is a political subdivision or corporation of the state, the governing body
58 of such political subdivision or corporation shall be considered the owner for purposes of this
59 section.

60 4. For purposes of this section the term "public library district" shall mean any city
61 library district, county library district, city-county library district, municipal library district,
62 consolidated library district, or urban library district.

190.050. 1. After the ambulance district has been declared organized, the declaring
2 county commission, except in counties of the second class having more than one hundred five
3 thousand inhabitants located adjacent to a county of the first class having a charter form of
4 government which has a population of over nine hundred thousand inhabitants, shall divide
5 the district into six election districts as equal in population as possible, and shall by lot
6 number the districts from one to six inclusive. The county commission shall cause an election

7 to be held in the ambulance district ~~[within ninety days]~~ **at the next general election** after the
8 order establishing the ambulance district to elect ambulance district directors. Each voter
9 shall vote for one director from the ambulance election district in which the voter resides.
10 The directors elected from districts one and four shall serve for a term of one year, the
11 directors elected from districts two and five shall serve for a term of two years, and the
12 directors from districts three and six shall serve for a term of three years; thereafter, the terms
13 of all directors shall be three years. All directors shall serve the term to which they were
14 elected or appointed, and until their successors are elected and qualified, except in cases of
15 resignation or disqualification. The county commission shall reapportion the ambulance
16 districts within sixty days after the population of the county is reported to the governor for
17 each decennial census of the United States. Notwithstanding any other provision of law, if the
18 number of candidates for the office of director is no greater than the number of directors to be
19 elected, no election shall be held, and the candidates shall assume the responsibilities of their
20 offices at the same time and in the same manner as if they have been elected.

21 2. In all counties of the second class having more than one hundred five thousand
22 inhabitants located adjacent to a county of the first class having a charter form of government
23 which has a population of over nine hundred thousand inhabitants, the voters shall vote for six
24 directors elected at large from within the district for a term of three years. Those directors
25 holding office in any district in such a county on August 13, 1976, shall continue to hold
26 office until the expiration of their terms, and their successors shall be elected from the district
27 at large for a term of three years. In any district formed in such counties after August 13,
28 1976, the governing body of the county shall cause an election to be held in that district
29 ~~[within ninety days]~~ **at the next general election** after the order establishing the ambulance
30 district to elect ambulance district directors. Each voter shall vote for six directors. The two
31 candidates receiving the highest number of votes at such election shall be elected for a term of
32 three years, the two candidates receiving the third and fourth highest number of votes shall be
33 elected for a term of two years, the two candidates receiving the fifth and sixth highest
34 number of votes shall be elected for a term of one year; thereafter, the term of all directors
35 shall be three years.

36 3. A candidate for director of the ambulance district shall, at the time of filing, be a
37 citizen of the United States, a qualified voter of the election district as provided in subsection
38 1 of this section, a resident of the district for two years next preceding the election, and shall
39 be at least twenty-four years of age. In an established district which is located within the
40 jurisdiction of more than one election authority, the candidate shall file his or her declaration
41 of candidacy with the secretary of the board. In all other districts, a candidate shall file a
42 declaration of candidacy with the county clerk of the county in which he or she resides. A
43 candidate shall file a statement under oath that he or she possesses the required qualifications.

44 No candidate's name shall be printed on any official ballot unless the candidate has filed a
45 written declaration of candidacy pursuant to subsection 5 of section 115.127. ~~[If the time~~
46 ~~between the county commission's call for a special election and the date of the election is not~~
47 ~~sufficient to allow compliance with subsection 5 of section 115.127, the county commission~~
48 ~~shall, at the time it calls the special election, set the closing date for filing declarations of~~
49 ~~candidacy].~~

190.335. 1. In lieu of the tax levy authorized under section 190.305 for emergency
2 telephone services, the county commission of any county may impose a county sales tax for
3 the provision of central dispatching of fire protection, including law enforcement agencies,
4 emergency ambulance service or any other emergency services, including emergency
5 telephone services, which shall be collectively referred to herein as "emergency services", and
6 which may also include the purchase and maintenance of communications and emergency
7 equipment, including the operational costs associated therein, in accordance with the
8 provisions of this section.

9 2. Such county commission may, by a majority vote of its members, submit to the
10 voters of the county, at ~~[a public]~~ **a general** election, a proposal to authorize the county
11 commission to impose a tax under the provisions of this section. If the residents of the county
12 present a petition signed by a number of residents equal to ten percent of those in the county
13 who voted in the most recent gubernatorial election, then the commission shall submit such a
14 proposal to the voters of the county.

15 3. The ballot of submission shall be in substantially the following form:

16 Shall the county of _____ (insert name of county) impose a county
17 sales tax of _____ (insert rate of percent) percent for the purpose of
18 providing central dispatching of fire protection, emergency ambulance
19 service, including emergency telephone services, and other emergency
20 services?

21 ☐ YES ☐ NO

22
23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
24 favor of the proposal, then the ordinance shall be in effect as provided herein. If a majority of
25 the votes cast by the qualified voters voting are opposed to the proposal, then the county
26 commission shall have no power to impose the tax authorized by this section unless and until
27 the county commission shall again have submitted another proposal to authorize the county
28 commission to impose the tax under the provisions of this section, and such proposal is
29 approved by a majority of the qualified voters voting thereon.

30 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts
31 from the sale at retail of all tangible personal property or taxable services at retail within any

32 county adopting such tax, if such property and services are subject to taxation by the state of
33 Missouri under the provisions of sections 144.010 to 144.525. The sales tax shall not be
34 collected prior to thirty-six months before operation of the central dispatching of emergency
35 services.

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

38 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax
39 year in which the tax imposed pursuant to this section for emergency services is certified by
40 the board to be fully operational. Any revenues collected from the tax authorized under
41 section 190.305 shall be credited for the purposes for which they were intended.

42 7. At least once each calendar year, the board shall establish a tax rate, not to exceed
43 the amount authorized, that together with any surplus revenues carried forward will produce
44 sufficient revenues to fund the expenditures authorized by this act. Amounts collected in
45 excess of that necessary within a given year shall be carried forward to subsequent years. The
46 board shall make its determination of such tax rate each year no later than September first and
47 shall fix the new rate which shall be collected as provided in this act. Immediately upon
48 making its determination and fixing the rate, the board shall publish in its minutes the new
49 rate, and it shall notify every retailer by mail of the new rate.

50 8. Immediately upon the affirmative vote of voters of such a county on the ballot
51 proposal to establish a county sales tax pursuant to the provisions of this section, the county
52 commission shall appoint the initial members of a board to administer the funds and oversee
53 the provision of emergency services in the county. Beginning with the general election in
54 1994, all board members shall be elected according to this section and other applicable laws
55 of this state. At the time of the appointment of the initial members of the board, the
56 commission shall relinquish and no longer exercise the duties prescribed in this chapter with
57 regard to the provision of emergency services and such duties shall be exercised by the board.

58 9. The initial board shall consist of seven members appointed without regard to
59 political affiliation, who shall be selected from, and who shall represent, the fire protection
60 districts, ambulance districts, sheriff's department, municipalities, any other emergency
61 services and the general public. This initial board shall serve until its successor board is duly
62 elected and installed in office. The commission shall ensure geographic representation of the
63 county by appointing no more than four members from each district of the county
64 commission.

65 10. Beginning in 1994, three members shall be elected from each district of the
66 county commission and one member shall be elected at large, such member to be the
67 chairman of the board. Of those first elected, four members from districts of the county
68 commission shall be elected for terms of two years and two members from districts of the

69 county commission and the member at large shall be elected for terms of four years. In 1996,
70 and thereafter, all terms of office shall be four years; provided that, if a board established
71 under this section consolidates with a board established under this section, section 190.327, or
72 section 190.328, under the provisions of section 190.470, the term of office for the existing
73 board members shall end on the thirtieth day following the appointment of the initial board of
74 directors for the consolidated district. Notwithstanding any other provision of law, if there is
75 no candidate for an open position on the board, then no election shall be held for that position
76 and it shall be considered vacant, to be filled pursuant to the provisions of section 190.339,
77 and, if there is only one candidate for each open position, no election shall be held and the
78 candidate or candidates shall assume office at the same time and in the same manner as if
79 elected.

80 11. Notwithstanding the provisions of subsections 8 to 10 of this section to the
81 contrary, in any county of the first classification with more than two hundred forty thousand
82 three hundred but fewer than two hundred forty thousand four hundred inhabitants or in any
83 county of the third classification with a township form of government and with more than
84 twenty-eight thousand but fewer than thirty-one thousand inhabitants or in any county of the
85 third classification without a township form of government and with more than thirty-seven
86 thousand but fewer than forty-one thousand inhabitants and with a city of the fourth
87 classification with more than four thousand five hundred but fewer than five thousand
88 inhabitants as the county seat, any emergency telephone service 911 board appointed by the
89 county under section 190.309 which is in existence on the date the voters approve a sales tax
90 under this section shall continue to exist and shall have the powers set forth under section
91 190.339. Such boards which existed prior to August 25, 2010, shall not be considered a body
92 corporate and a political subdivision of the state for any purpose, unless and until an order is
93 entered upon an unanimous vote of the commissioners of the county in which such board is
94 established reclassifying such board as a corporate body and political subdivision of the state.
95 The order shall approve the transfer of the assets and liabilities related to the operation of the
96 emergency telephone service 911 system to the new entity created by the reclassification of
97 the board.

98 12. (1) Notwithstanding the provisions of subsections 8 to 10 of this section to the
99 contrary, in any county of the second classification with more than fifty-four thousand two
100 hundred but fewer than fifty-four thousand three hundred inhabitants or any county of the first
101 classification with more than fifty thousand but fewer than seventy thousand inhabitants that
102 has approved a sales tax under this section, the county commission shall appoint the members
103 of the board to administer the funds and oversee the provision of emergency services in the
104 county.

105 (2) The board shall consist of seven members appointed without regard to political
106 affiliation. Except as provided in subdivision (4) of this subsection, each member shall be
107 one of the following:

- 108 (a) The head of any of the county's fire protection districts, or a designee;
- 109 (b) The head of any of the county's ambulance districts, or a designee;
- 110 (c) The county sheriff, or a designee;
- 111 (d) The head of any of the police departments in the county, or a designee; and
- 112 (e) The head of any of the county's emergency management organizations, or a
113 designee.

114 (3) Upon the appointment of the board under this subsection, the board shall have the
115 power provided in section 190.339 and shall exercise all powers and duties exercised by the
116 county commission under this chapter, and the commission shall relinquish all powers and
117 duties relating to the provision of emergency services under this chapter to the board.

118 (4) In any county of the first classification with more than fifty thousand but fewer
119 than seventy thousand inhabitants, each of the entities listed in subdivision (2) of this
120 subsection shall be represented on the board by at least one member.

121 (5) In any county with more than fifty thousand but fewer than seventy thousand
122 inhabitants and with a county seat with more than two thousand one hundred but fewer than
123 two thousand four hundred inhabitants, the entities listed in subdivision (2) of this subsection
124 shall be represented by one member, and two members shall be residents of the county not
125 affiliated with any of the entities listed in subdivision (2) of this subsection and shall be
126 known as public members.

127 13. Any county that has authorized a tax levy under this section prior to January 1,
128 2012, and such levy is reduced automatically after approval of such levy, shall not submit to
129 the voters of the county for approval any proposal authorized under this section that is greater
130 than the amount at the time of reduction.

131 14. A purchase that provides prepaid wireless telecommunications service, as such
132 term is defined in section 190.460, is specifically exempted from the tax imposed under this
133 section or section 190.292 if such county did not prohibit the prepaid wireless emergency
134 telephone service charge as allowed in subsection 6 of section 190.460 or votes to impose the
135 prepaid wireless emergency telephone service charge as allowed under subsection 7 of section
136 190.460.

190.455. 1. Except as provided under subsection 10 of this section, in lieu of the tax
2 levy authorized under section 190.305 or 190.325, or the sales tax imposed under section
3 190.292 or 190.335, the governing body of any county, city not within a county, or home rule
4 city with more than fifteen thousand but fewer than seventeen thousand inhabitants and
5 partially located in any county of the third classification without a township form of

6 government and with more than thirty-seven thousand but fewer than forty-one thousand
7 inhabitants may impose, by order or ordinance, a monthly fee on subscribers of any
8 communications service that has been enabled to contact 911. The monthly fee authorized in
9 this section shall not exceed one dollar and shall be assessed to the subscriber of the
10 communications service, regardless of technology, based upon the number of active telephone
11 numbers, or their functional equivalents or successors, assigned by the provider and capable
12 of simultaneously contacting the public safety answering point; provided that, for multiline
13 telephone systems and for facilities provisioned with capacity greater than a voice-capable
14 grade channel or its equivalent, regardless of technology, the charge shall be assessed on the
15 number of voice-capable grade channels as provisioned by the provider that allow
16 simultaneous contact with the public safety answering point. Only one fee may be
17 assessed per active telephone number, or its functional equivalent or successor, used to
18 provide a communications service. No fee imposed under this section shall be imposed on
19 more than one hundred voice-grade channels or their equivalent per person per location.
20 Notwithstanding any provision of this section to the contrary, the monthly fee shall not be
21 assessed on the provision of broadband internet access service. The fee shall be imposed
22 solely for the purpose of funding 911 service in such county or city. The monthly fee
23 authorized in this section shall be limited to one fee per device. The fee authorized in this
24 section shall be in addition to all other taxes and fees imposed by law and may be stated
25 separately from all other charges and taxes. The fee shall be the liability of the subscriber, not
26 the provider, except that the provider shall be liable to remit all fees that the provider collects
27 under this section.

28 2. No such order or ordinance adopted under this section shall become effective
29 unless the governing body of the county or city submits to the voters residing within the
30 county or city at a ~~[state] general, primary, or special~~ election a proposal to authorize the
31 governing body to impose a fee under this section. The question submitted shall be in
32 substantially the following form:

33 "Shall _____ (insert name of county or city) impose a
34 monthly fee of _____ (insert amount) on a subscriber of any
35 communications service that has been enabled to contact 911 for
36 the purpose of funding 911 service in the _____ (county or
37 city)?"

38
39 If a majority of the votes cast on the question by the qualified voters voting thereon are in
40 favor of the question, the fee shall become effective on the first day of the second calendar
41 quarter after the director of revenue receives notification of adoption of the fee. If a majority
42 of the votes cast on the question by the qualified voters voting thereon are opposed to the

43 question, the fee shall not become effective unless and until the question is resubmitted under
44 this section to the qualified voters and such question is approved by a majority of the
45 qualified voters voting on the question.

46 3. Notwithstanding any provisions of this section to the contrary, the governing body
47 of a county with a charter form of government and with more than six hundred thousand but
48 fewer than seven hundred thousand inhabitants shall put the question set forth in subsection 2
49 of this section before the voters of the county no later than the general election in 2020.

50 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 and
51 subsection 7 of section 144.190 shall apply to the fee imposed under this section.

52 5. All revenue collected under this section by the director of the department of
53 revenue on behalf of the county or city, except for two percent to be withheld by the provider
54 for the cost of administering the collection and remittance of the fee, and one percent for the
55 cost of collection which shall be deposited in the state's general revenue fund, shall be
56 deposited in the Missouri 911 service trust fund created under section 190.420. The director
57 of the department of revenue shall remit such funds to the county or city on a monthly basis.
58 The governing body of any such county or city shall control such funds remitted to the county
59 or city unless the county or city has established an elected board for the purpose of
60 administering such funds. In the event that any county or city has established a board under
61 any other provision of state law for the purpose of administering funds for 911 service, such
62 existing board may continue to perform such functions after the county or city has adopted the
63 monthly fee under this section.

64 6. Nothing in this section imposes any obligation upon a provider of a
65 communications service to take any legal action to enforce the collection of the tax
66 imposed in this section. The tax shall be collected in compliance, as applicable, with the
67 federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116 to 124, as amended.

68 7. Notwithstanding any other provision of law to the contrary, proprietary information
69 submitted under this section shall only be subject to subpoena or lawful court order.
70 Information collected under this section shall only be released or published in aggregate
71 amounts that do not identify or allow identification of numbers of subscribers or revenues
72 attributable to an individual communications service provider.

73 8. Notwithstanding any other provision of law to the contrary, in no event shall any
74 communications service provider, its officers, employees, assigns, agents, vendors, or anyone
75 acting on behalf of such persons, be liable for any form of civil damages or criminal liability
76 that directly or indirectly results from, or is caused by:

77 (1) An act or omission in the development, design, installation, operation,
78 maintenance, performance, or provision of service to a public safety answering point or to

79 subscribers that use such service, whether providing such service is required by law or is
80 voluntary; or

81 (2) The release of subscriber information to any governmental entity under this
82 section unless such act, release of subscriber information, or omission constitutes gross
83 negligence, recklessness, or intentional misconduct.

84

85 Nothing in this section is intended to void or otherwise override any contractual obligation
86 pertaining to equipment or services sold to a public safety answering point by a
87 communications service provider. No cause of action shall lie in any court of law against
88 any provider of communications service, commercial mobile service, or other
89 communications-related service, or its officers, employees, assignees, agents, vendors, or
90 anyone acting on behalf of such persons, for providing call location information concerning
91 the user of any such service in an emergency situation to a law enforcement official or agency
92 in order to respond to a call for emergency service by a subscriber, customer, or user of such
93 service or for providing caller location information or doing a ping locate in an emergency
94 situation that involves danger of death or serious physical injury to any person where
95 disclosure of communications relating to the emergency is required without delay, whether
96 such provision of information is required by law or voluntary.

97 9. The fee imposed under this section shall not be imposed on customers who pay for
98 service prospectively, including customers of prepaid wireless telecommunications service.

99 10. The fee imposed under this section shall not be imposed in conjunction with any
100 tax imposed under section 190.292, 190.305, 190.325, or 190.335. No county or city shall
101 simultaneously impose more than one tax authorized in this section or section 190.292,
102 190.305, 190.325, or 190.335. No fee imposed under this section shall be imposed on more
103 than one hundred exchange access facilities or their equivalent per person per location. The
104 fee imposed under this section shall not be imposed in conjunction with any tax imposed for
105 central dispatching of emergency services in any home rule city with more than four hundred
106 thousand inhabitants and located in more than one county or any county containing a portion
107 of such city, and such city or counties shall not simultaneously impose more than one tax or
108 fee for central dispatching of emergency services; provided however, if any such county
109 approves the fee authorized under this section, collection of such fee shall be in lieu of any tax
110 authorized for central dispatching of emergency services in the county and any portion of the
111 city within the county.

112 11. No county or legally authorized entity shall submit a proposal to the voters of the
113 county under this section or section 190.335 until either:

114 (1) All providers of emergency telephone service as defined in section 190.300 and
115 public safety answering point operations within the county are consolidated into one public

116 agency as defined in section 190.300 that provides emergency telephone service for the
117 county, or such providers and the public safety answering point have entered into a shared
118 services agreement for such services;

119 (2) The county develops a plan for consolidation of emergency telephone service, as
120 defined in section 190.300, and public safety answering point operations within the county
121 are consolidated into one public agency, as defined in section 190.300, that provides
122 emergency telephone service for the county; or

123 (3) The county emergency services board, as defined in section 190.290, develops a
124 plan for consolidation of emergency telephone service, as defined in section 190.300, and
125 public safety answering point operations within the county that includes either consolidation
126 or entering into a shared services agreement for such services, which shall be implemented on
127 approval of the fee by the voters.

128 12. Any plan developed under subdivision (2) or (3) of subsection 11 of this section
129 shall be filed with the Missouri 911 service board under subsection 4 of section 650.330. Any
130 plan that is filed under this subsection shall provide for the establishment of a joint emergency
131 communications board as described in section 70.260 unless a joint emergency
132 communication board or emergency services board for the area in question has been
133 previously established. The director of the department of revenue shall not remit any funds as
134 provided under this section until the department receives notification from the Missouri 911
135 service board that the county has filed a plan that is ready for implementation. If, after one
136 year following the enactment of the fee described in subsection 1 of this section, the county
137 has not complied with the plan that the county submitted under subdivision (2) or (3) of
138 subsection 11 of this section, but the county has substantially complied with the plan, the
139 Missouri 911 service board may grant the county an extension of up to six months to comply
140 with its plan. Not more than one extension may be granted to a county. The authority to
141 impose the fee granted to the county in subsection 1 of this section shall be null and void if
142 after one year following the enactment of the fee described in subsection 1 of this section the
143 county has not complied with the plan and has not been granted an extension by the Missouri
144 911 service board, or if the six-month extension expires and the county has not complied with
145 the plan.

146 13. Each county that does not have a public agency, as defined in section 190.300,
147 that provides emergency telephone service as defined in section 190.300 for the county shall
148 either:

149 (1) Enter into a shared-services agreement for providing emergency telephone
150 services with a public agency that provides emergency telephone service, if such an
151 agreement is feasible; or

152 (2) Form with one or more counties an emergency telephone services district in
153 conjunction with any county with a public agency that provides emergency telephone service
154 within the county. If such a district is formed under this subdivision, the governing body of
155 such district shall be the county commissioners of each county within the district, and each
156 county within such district shall submit to the voters of the county a proposal to impose the
157 fee under this section.

158 14. A county operating joint or shared emergency telephone service, as defined in
159 section 190.300, may submit to the voters of the county a proposal to impose the fee to
160 support joint operations and further consolidation under this section.

161 15. All 911 fees shall be imposed as provided in the Mobile Telecommunications
162 Sourcing Act, 4 U.S.C. Sections 116 to 124, as amended.

163 16. Nothing in subsections 11, 12, 13, and 14 of this section shall apply to a county
164 with a charter form of government where all public safety answering points within the county
165 utilize a common 911 communication service as implemented by the appropriate local and
166 county agencies prior to August 28, 2018.

167 17. Any home rule city with more than four hundred thousand inhabitants and located
168 in more than one county and any county in which it is located shall establish an agreement
169 regarding the allocation of anticipated revenue created upon passage of a ballot proposition
170 submitted to the voters as provided for in sections 190.292, 190.305, 190.325, 190.335, and
171 190.455, as well as revenue provided based upon section 190.460 and the divided costs
172 related to regional 911 services. The allocation and actual expenses of the regional 911
173 service shall be determined based upon the percentage of residents of each county who also
174 reside in the home rule city. The agreement between the counties and the home rule city may
175 either be between the individual counties and the home rule city or jointly between all
176 entities. The agreement to divide costs and revenue as required in this section shall not take
177 effect until the passage of a ballot proposition as provided for in section 190.292, 190.305,
178 190.325, 190.335, or 190.455. The population shall be determined based upon the most
179 recent decennial census. This subsection shall not apply to a county of the first classification
180 without a charter form of government and with less than five percent of its population living
181 in any home rule city with more than four hundred thousand inhabitants and located in more
182 than one county.

204.602. 1. Proceedings for the new formation of a reorganized common sewer
2 district under sections 204.600 to 204.640 shall be substantially as follows: a petition in
3 duplicate describing the proposed boundaries of the reorganized district sought to be formed,
4 accompanied by a plat of the proposed district, shall first be filed with each county
5 commission having jurisdiction in the geographic area the proposed district is situated. Such
6 petition shall be ruled on by each county commission having jurisdiction within thirty days

7 from the date of hearing the petition. If the petition for the reorganized district is rejected by
8 any county commission having jurisdiction, no further action on the proposed district shall
9 take place before the county commission which rejected the petition or the circuit court of that
10 county in the county which rejected the petition. If approved by each county commission
11 having jurisdiction, a petition in duplicate describing the proposed boundaries of the
12 reorganized district sought to be formed, accompanied by a plat of the proposed district, shall
13 be filed with the clerk of the circuit court of the county wherein the proposed district is
14 situated or with the clerk of the circuit court of the county having the largest acreage proposed
15 to be included in the proposed district, in the event that the proposed district embraces lands
16 in more than one county. Such petition, in addition to such boundary description, shall set
17 forth an estimate of the number of customers of the proposed district, the necessity for the
18 formation of the district, the probable cost of acquiring or constructing sanitary sewer
19 improvements ~~[with]~~ **within** the district, if appropriate, an approximation of the assessed
20 valuation of taxable property within the district, whether the board of trustees shall be elected
21 or appointed by the county commission, and such other information as may be useful to the
22 court in determining whether or not the petition should be granted and a decree of
23 incorporation entered. Such petition shall be accompanied by a cash deposit of fifty dollars as
24 an advancement of the costs of the proceeding. The petition shall be signed by not less than
25 fifty voters or property owners within the proposed district and shall request the incorporation
26 of the territory therein described into a reorganized common sewer district. The petition shall
27 be verified by at least one of the signers.

28 2. Upon filing, the petition shall be presented to the circuit court, and such court shall
29 fix a date for a hearing on such petition, as provided in this section. The clerk of the court
30 shall give notice of the petition filing in some newspaper of general circulation in the county
31 in which the proceedings are pending. If the district extends into any other county, such
32 notice also shall be published in some newspaper of general circulation in such other county.
33 The notice shall contain a description of the proposed boundary lines of the district and the
34 general purposes of the petition. The notice shall set forth the date fixed for the hearing on
35 the petition, which shall not be less than fifteen nor more than twenty-one days after the date
36 of the last publication of the notice, and shall be on some regular judicial day of the court that
37 the petition is pending. Such notice shall be signed by the clerk of the circuit court and shall
38 be published in three successive issues of a weekly newspaper or in a daily paper once a week
39 for three consecutive weeks.

40 3. The court, for good cause shown, may continue the case or the hearing from time to
41 time until final disposition.

42 4. Exceptions to the formation of a district, or to the boundaries outlined in the
43 petition for incorporation, may be made by any voter or property owner within the proposed

44 districts, provided that such exceptions are filed not less than five days prior to the date set for
45 the hearing on the petition. Such exceptions shall specify the grounds upon which the
46 exceptions are being made. If any such exceptions are filed, the court shall take them into
47 consideration in passing upon the petition and also shall consider the evidence in support of
48 the petition and in support of the exceptions made. Should the court find that the petition
49 should be granted but that changes should be made in the boundary lines, it shall make such
50 changes in the boundary lines as set forth in the petition as the court may deem proper and
51 enter its decree of incorporation, with such boundaries as changed. No public sewer district
52 shall be formed under this chapter, chapter 249, section 247.035, or any sewer district created
53 and organized under constitutional authority, the boundaries of which shall encroach upon the
54 corporate boundaries of any sewer district then existing or upon the certificated boundaries
55 then existing of any sewer corporation providing service under a certificate of convenience
56 and necessity granted by the public service commission. Nor shall any public sewer district
57 extend wastewater collection and treatment services within the boundaries of another district
58 without a written cooperative agreement between such districts or within the certificated
59 boundaries then existing of any sewer corporation providing service under a certificate of
60 convenience and necessity granted by the public service commission without a written
61 cooperative agreement between the public sewer district and the certificated sewer
62 corporation.

63 5. Should the court find that it would not be in the public interest to form such a
64 district, the petition shall be dismissed at the cost of the petitioners. If the court should find in
65 favor of the formation of such district, the court shall enter its decree of incorporation, setting
66 forth the boundaries of the proposed district as determined by the court under the hearing.
67 The decree shall further contain an appointment of five voters from the district to constitute
68 the first board of trustees of the district. The court shall designate such trustees to staggered
69 terms from one to five years such that one director is appointed or elected each year. The
70 trustees appointed by the court shall serve for the terms designated and until their successors
71 have been appointed or elected as provided in section 204.610. The decree shall further
72 designate the name of the district by which it shall officially be known.

73 6. The decree of incorporation shall not become final and conclusive until it is
74 submitted to the voters residing within the boundaries described in such decree and until it is
75 assented to by a majority of the voters as provided in subsection 9 of this section or by two-
76 thirds of the voters of the district voting on the proposition **at the general election**. The
77 decree shall provide for the submission of the question and shall fix the date of submission.
78 The returns shall be certified by the election authority to the circuit court having jurisdiction
79 in the case, and the court shall enter its order canvassing the returns and declaring the result of
80 such election.

81 7. If a majority of the voters of the district voting on such proposition approve of the
82 proposition, then the court shall, in such order declaring the result of the election, enter a
83 further order declaring the decree of incorporation to be final and conclusive. In the event,
84 however, that the court should find that the question had not been assented to by the majority
85 required in this section, the court shall enter a further order declaring such decree of
86 incorporation to be void. No appeal shall be permitted from any such decree of incorporation
87 nor from any of the aforesaid orders. In the event that the court declares the decree of
88 incorporation to be final, the clerk of the circuit court shall file certified copies of such decree
89 of incorporation and of such final order with the secretary of state of the state of Missouri,
90 with the recorder of deeds of the county or counties in which the district is situated, and with
91 the clerk of the county commission of the county or counties in which the district is situated.

92 8. The costs incurred in the formation of the district shall be taxed to the district, if the
93 district is incorporated; otherwise the costs shall be paid by the petitioners.

94 9. If petitioners seeking formation of a reorganized common sewer district specify in
95 their petition that the district to be organized shall be organized without authority to issue
96 general obligation bonds, then the decree relating to the formation of the district shall recite
97 that the district shall not have authority to issue general obligation bonds. The vote required
98 for such a decree of incorporation to become final and conclusive shall be a simple majority
99 of the voters of the district.

100 10. Once a reorganized sewer district is established, the boundaries of the reorganized
101 sewer district may be extended or enlarged from time to time upon the filing, with the clerk of
102 the circuit court having jurisdiction, of a petition by either:

103 (1) The board of trustees of the reorganized sewer district and five or more voters or
104 landowners within the territory proposed to be added to the district; or

105 (2) The board of trustees and a majority of the landowners within the territory that is
106 proposed to be added to the reorganized sewer district.

107

108 If the petition is filed by a majority of the voters or landowners within the territory proposed
109 to be added to the reorganized sewer district, the publication of notice shall not be required,
110 provided notice is posted in three public places within such territory at least seven days before
111 the date of the hearing, and provided that there is sworn testimony by at least five landowners
112 in such territory, or a majority of the landowners if the total landowners in the area are fewer
113 than ten. Otherwise the procedures for notice substantially shall follow the procedures in
114 subsection 2 of this section for formation. Territory proposed to be added to the reorganized
115 sewer district may be either contiguous or reasonably close to the boundaries of the existing
116 district, provided that it shall not include any territory within the corporate boundaries of any
117 sewer district then existing or within the certificated boundaries then existing of any sewer

118 corporation providing service under a certificate of convenience and necessity granted by the
119 public service commission. Upon the entry of a final judgment declaring the court's decree of
120 territory proposed to be added to the reorganized sewer district to be final and conclusive, the
121 court shall modify or rearrange the boundary lines of the reorganized sewer district as may be
122 necessary or advisable. The costs incurred in the enlargement or extension of the district shall
123 be taxed to the district, if the district is enlarged or extended. Otherwise, such costs shall be
124 paid by the petitioners. However, no costs shall be taxed to the trustees of the district.

125 11. Should any landowner who owns real estate that is not within the certificated
126 boundaries of any sewer corporation providing service under a certificate of convenience and
127 necessity granted by the public service commission or within another sewer district organized
128 under this chapter or chapters 247 or 249 or under the Missouri Constitution, but that is
129 contiguous or reasonably close to the existing boundaries of the reorganized sewer district,
130 desire to have such real estate incorporated in the district, the landowner shall first petition the
131 board of trustees for its approval. If such approval is granted, the secretary of the board shall
132 endorse a certificate of the board's approval of the petition. The petition so endorsed shall be
133 filed with the clerk of the circuit court in which the reorganized sewer district is incorporated.
134 It then shall be the duty of the court to amend the boundaries of such district by a decree
135 incorporating the real estate. A certified copy of this amended decree including the real estate
136 in the district then shall be filed in the office of the recorder, in the office of the county clerk
137 of the county in which the real estate is located, and in the office of the secretary of state. The
138 costs of this proceeding shall be borne by the petitioning property owner.

139 12. The board of trustees of any reorganized common sewer district may petition the
140 circuit court of the county containing the majority of the acreage in the district for an
141 amended decree of incorporation to allow that district to engage in the construction,
142 maintenance, and operation of water supply and distribution facilities that serve ten or more
143 separate properties located wholly within the district, are not served by another political
144 subdivision, or are not located within the certificated area of a water corporation as defined in
145 chapter 386, or within a public water supply district as defined in chapter 247, and the
146 operation and maintenance of all such existing water supply facilities. The petition shall be
147 filed by the board of trustees, and all proceedings shall be in substantially the same manner as
148 in action for initial formation of a reorganized common sewer district, except that no vote of
149 the residents of the district shall be required. All applicable provisions of this chapter shall
150 apply to the construction, operation, and maintenance of water supply facilities in the same
151 manner as they apply to like functions relating to sewer treatment facilities.

205.202. 1. The governing body of any hospital district established under sections
2 205.160 to 205.379 in any county of the third classification without a township form of
3 government and with more than thirteen thousand five hundred but fewer than thirteen

4 thousand six hundred inhabitants may, by resolution, abolish the property tax levied in such
5 district under this chapter and impose a sales tax on all retail sales made within the district
6 which are subject to sales tax under chapter 144. The tax authorized in this section shall be
7 not more than one percent, and shall be imposed solely for the purpose of funding the hospital
8 district. The tax authorized in this section shall be in addition to all other sales taxes imposed
9 by law, and shall be stated separately from all other charges and taxes.

10 2. No such resolution adopted under this section shall become effective unless the
11 governing body of the hospital district submits to the voters residing within the district at a
12 ~~[state] general, primary, or special~~ election a proposal to authorize the governing body of the
13 district to impose a tax under this section. If a majority of the votes cast on the question by
14 the qualified voters voting thereon are in favor of the question, then the tax shall become
15 effective on the first day of the second calendar quarter after the director of revenue receives
16 notification of adoption of the local sales tax. If a majority of the votes cast on the question
17 by the qualified voters voting thereon are opposed to the question, then the tax shall not
18 become effective unless and until the question is resubmitted under this section to the
19 qualified voters and such question is approved by a majority of the qualified voters voting on
20 the question.

21 3. All revenue collected under this section by the director of the department of
22 revenue on behalf of the hospital district, except for one percent for the cost of collection
23 which shall be deposited in the state's general revenue fund, shall be deposited in a special
24 trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax
25 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be
26 deemed to be state funds, and shall not be commingled with any funds of the state. The
27 director may make refunds from the amounts in the fund and credited to the district for
28 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
29 deposited to the credit of such district. Any funds in the special fund which are not needed for
30 current expenditures shall be invested in the same manner as other funds are invested. Any
31 interest and moneys earned on such investments shall be credited to the fund.

32 4. The governing body of any hospital district that has adopted the sales tax
33 authorized in this section may submit the question of repeal of the tax to the voters ~~on any~~
34 ~~date available for elections for the district~~ **at the general election**. If a majority of the votes
35 cast on the question by the qualified voters voting thereon are in favor of the repeal, that
36 repeal shall become effective on December thirty-first of the calendar year in which such
37 repeal was approved. If a majority of the votes cast on the question by the qualified voters
38 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
39 remain effective until the question is resubmitted under this section to the qualified voters and
40 the repeal is approved by a majority of the qualified voters voting on the question.

41 5. Whenever the governing body of any hospital district that has adopted the sales tax
42 authorized in this section receives a petition, signed by a number of registered voters of the
43 district equal to at least ten percent of the number of registered voters of the district voting in
44 the last gubernatorial election, calling for an election to repeal the sales tax imposed under
45 this section, the governing body shall submit to the voters of the district a proposal to repeal
46 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon
47 are in favor of the repeal, the repeal shall become effective on December thirty-first of the
48 calendar year in which such repeal was approved. If a majority of the votes cast on the
49 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
50 authorized in this section shall remain effective until the question is resubmitted under this
51 section to the qualified voters and the repeal is approved by a majority of the qualified voters
52 voting on the question.

53 6. If the tax is repealed or terminated by any means other than by a dissolution of a
54 hospital district as described in subsection 7 of this section, all funds remaining in the special
55 trust fund shall continue to be used solely for the designated purposes, and the hospital district
56 shall notify the director of the department of revenue of the action at least ninety days before
57 the effective date of the repeal and the director may order retention in the trust fund, for a
58 period of one year, of two percent of the amount collected after receipt of such notice to cover
59 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
60 deposited to the credit of such accounts. After one year has elapsed after the effective date of
61 abolition of the tax in such district, the director shall remit the balance in the account to the
62 district and close the account of that district. The director shall notify each district of each
63 instance of any amount refunded or any check redeemed from receipts due the district.

64 7. Upon the dissolution of a hospital district levying a sales tax pursuant to this
65 section, the sales tax shall be automatically repealed and all funds remaining in the special
66 trust fund shall be distributed as follows:

67 (1) Twenty-five percent shall be distributed to the county public health center
68 established pursuant to sections 205.010 to 205.150; and

69 (2) Seventy-five percent shall be distributed to a federally qualified health center, as
70 defined in 42 U.S.C. Section 1396d(l)(1) and (2), located in the county.

205.205. 1. The governing body of any hospital district established under sections
2 205.160 to 205.379 in any county of the third classification without a township form of
3 government and with more than ten thousand six hundred but fewer than ten thousand seven
4 hundred inhabitants or any county of the third classification without a township form of
5 government and with more than eleven thousand seven hundred fifty but fewer than eleven
6 thousand eight hundred fifty inhabitants may, by resolution, abolish the property tax
7 authorized in such district under this chapter and impose a sales tax on all retail sales made

8 within the district which are subject to sales tax under chapter 144 and all sales of metered
9 water services, electricity, electrical current and natural, artificial or propane gas, wood, coal,
10 or home heating oil for domestic use only as provided under section 144.032. The tax
11 authorized in this section shall be not more than one percent, and shall be imposed solely for
12 the purpose of funding the hospital district. The tax authorized in this section shall be in
13 addition to all other sales taxes imposed by law, and shall be stated separately from all other
14 charges and taxes.

15 2. No such resolution adopted under this section shall become effective unless the
16 governing body of the hospital district submits to the voters residing within the district at a
17 ~~[state] general[, primary, or special]~~ election a proposal to authorize the governing body of the
18 district to impose a tax under this section. If a majority of the votes cast on the question by
19 the qualified voters voting thereon are in favor of the question, then the tax shall become
20 effective on the first day of the second calendar quarter after the director of revenue receives
21 notification of adoption of the local sales tax. If a majority of the votes cast on the question
22 by the qualified voters voting thereon are opposed to the question, then the tax shall not
23 become effective unless and until the question is resubmitted under this section to the
24 qualified voters and such question is approved by a majority of the qualified voters voting on
25 the question.

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

37 4. The governing body of any hospital district that has adopted the sales tax
38 authorized in this section may submit the question of repeal of the tax to the voters ~~[on any~~
39 ~~date available for elections for the district]~~ **at the general election**. If a majority of the votes
40 cast on the question by the qualified voters voting thereon are in favor of the repeal, that
41 repeal shall become effective on December thirty-first of the calendar year in which such
42 repeal was approved. If a majority of the votes cast on the question by the qualified voters
43 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall

44 remain effective until the question is resubmitted under this section to the qualified voters and
45 the repeal is approved by a majority of the qualified voters voting on the question.

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

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

205.563. 1. The governing body of any city of the fourth classification with more
2 than two hundred but fewer than three hundred inhabitants and located in any county of the
3 second classification with more than forty-eight thousand two hundred but fewer than forty-
4 eight thousand three hundred inhabitants may impose, by order or ordinance, an annual real
5 property tax to fund the construction, operation, and maintenance of a community health
6 center. The tax authorized in this section shall not exceed thirty-five cents per year on each
7 one hundred dollars of assessed valuation on all taxable real property within the city. Any
8 such city may enter into an agreement or agreements with taxing jurisdictions located at least
9 partially within the incorporated limits of such city to levy the tax authorized under this
10 section upon real property located within the jurisdiction of such district, but outside the
11 incorporated limits of such city, provided that any taxing jurisdiction desiring to levy such tax
12 shall first receive voter approval of such measure in the manner and form contained in this

13 section. The tax authorized in this section shall be in addition to all other property taxes
14 imposed by law, and shall be stated separately from all other charges and taxes.

15 2. No order or ordinance adopted under this section shall become effective unless the
16 governing body of the city submits to the voters residing within such city at a [state] general[-
17 primary, or special] election a proposal to authorize the city to impose a tax under this section.

18 3. The question shall be submitted in substantially the following form:

19 Shall the city of _____ and _____ district (if applicable) be
20 authorized to impose a tax on owners of real property in an amount
21 equal to _____ (insert amount not to exceed thirty-five cents) per one
22 hundred dollars assessed valuation for the purpose of constructing,
23 operating, and maintaining a community health center?

24 ☐ YES ☐ NO

25 If you are in favor of the question, place an "X" in the box opposite
26 "YES". If you are opposed to the question, place an "X" in the box
27 opposite "NO".

28

29 If a majority of the votes cast on the question by the qualified voters voting thereon are in
30 favor of the question, then the tax shall become effective in the tax year immediately
31 following its approval. If a majority of the votes cast on the question by the qualified voters
32 voting thereon are opposed to the question, then the tax shall not become effective unless and
33 until the question is resubmitted under this section to the qualified voters and such question is
34 approved by a majority of the qualified voters voting on the question.

35 4. The tax authorized under this section shall be levied and collected in the same
36 manner as other real property taxes are levied and collected within the city.

37 5. The governing body of any city that has imposed a real property tax under this
38 section may submit the question of repeal of the tax to the voters ~~[on any date available for~~
39 ~~elections for the city]~~ **at the general election.** If a majority of the votes cast on the question
40 by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective
41 on the first day of the tax year immediately following its approval. If a majority of the votes
42 cast on the question by the qualified voters voting thereon are opposed to the repeal, then the
43 tax shall remain effective until the question is resubmitted under this section to the qualified
44 voters and the repeal is approved by a majority of the qualified voters voting on the question.

45 6. Whenever the governing body of any city that has imposed a real property tax
46 under this section receives a petition, signed by a number of registered voters of the city equal
47 to at least two percent of the number of registered voters of the city voting in the last
48 gubernatorial election, calling for an election to repeal the tax, the governing body shall
49 submit to the voters of such city a proposal to repeal the tax. If a majority of the votes cast on

50 the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall
51 become effective on the first day of the tax year immediately following its approval. If a
52 majority of the votes cast on the question by the qualified voters voting thereon are opposed
53 to the repeal, then the tax shall remain effective until the question is resubmitted under this
54 section to the qualified voters and the repeal is approved by a majority of the qualified voters
55 voting on the question.

56 7. If the real property tax authorized under this section is repealed or terminated by
57 any means, all funds collected under the tax shall continue to be used solely for the designated
58 purposes.

205.979. 1. The board of trustees may request that the governing body of the county
2 or counties request the election officials of any county or city not within a county containing
3 all or part of such service area to submit to the qualified voters of such county, or city not
4 within a county, at a general[, primary, or special] election the proposition contained in
5 subsection 3 of this section. Such election officials shall give legal notice at least sixty days
6 prior to such general[, primary, or special] election in at least two newspapers that such
7 proposition shall be submitted at any general[, primary, or special] election held for
8 submission of the proposal. A request by the board of trustees for a proposition to be
9 submitted to the voters as set out in this section shall be considered a request of the county, or
10 city not within a county, for purposes of section 115.063.

11 2. The tax may not be levied to exceed forty cents per each one hundred dollars
12 assessed valuation therefor.

13 3. The ballot to be used for voting on the proposition shall be substantially in the
14 following form:

15 OFFICIAL BALLOT

16 (Check the one for which you wish to vote.)

17 Shall (name of county) establish a community mental health fund to
18 establish, improve (and) (or) maintain a community mental health
19 service, and for which the (county) shall levy a tax of (insert exact
20 amount to be voted upon) cents per each one hundred dollars assessed
21 valuation therefor?

22 ☐ YES

☐ NO

23 4. The election shall be conducted and the vote canvassed in the same manner as
24 other county elections.

206.090. 1. After the hospital district has been declared organized, the declaring
2 county commission shall divide the district into six election districts as equal in population as
3 possible, and shall by lot number the districts from one to six inclusive. The county
4 commission shall cause an election to be held in the hospital district [~~within ninety days~~] at

5 **the next general election** after the order establishing the hospital district to elect hospital
6 district directors. Each voter shall vote for six directors, one from each district, except in any
7 county of the third classification without a township form of government and with more than
8 ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, each voter
9 shall vote for one director from the hospital election district in which the voter resides.
10 Directors shall serve a term of six years or a lesser term of years as may be established by the
11 county commission. If directors are to serve a term of six years, the initial term of the director
12 elected from district number one shall serve a term of one year, the director elected from
13 district number two shall serve a term of two years, the director elected from district number
14 three shall serve a term of three years, the director elected from district number four shall
15 serve a term of four years, the director elected from district number five shall serve a term of
16 five years, and the director elected from district number six shall serve a term of six years;
17 thereafter, the terms of all directors shall be six years. If the county commission chooses to
18 establish a term of office of less than six years, the initial election of directors shall be done in
19 a manner established by the county commission. All directors shall serve until their
20 successors are elected and qualified. Any vacancy shall be filled by the remaining members
21 of the board of directors who shall appoint a person to serve as director until the next
22 ~~municipal~~ **general** election.

23 2. Candidates for director of the hospital district shall be citizens of the United States,
24 voters of the hospital district who have resided within the state for one year next preceding the
25 election and who are at least thirty years of age. All candidates shall file their declaration of
26 candidacy with the county commission calling the election for the organizational election, and
27 for subsequent elections, with the secretary of the board of directors of the district.

28 3. Notwithstanding any other provisions of law, if the number of candidates for office
29 of director is no greater than the number of directors to be elected, no election shall be held,
30 and the candidates shall assume the responsibilities of their offices at the same time and in the
31 same manner as if they had been elected.

32 4. Notwithstanding the provisions of subsections 1 to 3 of this section, after the
33 formation of the hospital district, the hospital board of directors, by a majority vote of the
34 directors with the consent of a majority of the county commission on an order of record, may
35 abolish the six hospital districts' election districts and cause the hospital district directors to be
36 elected from the hospital district at large. Upon opting to elect the hospital district directors at
37 large, the then-serving hospital district directors shall continue to serve the remainder of their
38 terms and any vacancies on the board, after the date of such option, shall be filled by an
39 election conducted at large in the district.

210.860. 1. The governing body of any county or city not within a county may, after
2 voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one

3 hundred dollars of assessed valuation on taxable property in the county for the purpose of
4 providing counseling, family support, and temporary residential services to persons eighteen
5 years of age or less and those services described in section 210.861. The question shall be
6 submitted to the qualified voters of the county or city not within a county at a ~~county or state~~
7 ~~general, primary or special~~ election upon the motion of the governing body of the county or
8 city not within a county or upon the petition of eight percent of the qualified voters of the
9 county determined on the basis of the number of votes cast for governor in such county or city
10 not within a county at the last gubernatorial election held prior to the filing of the petition.
11 The election officials of the county or city not within a county shall give legal notice as
12 provided in chapter 115. The question shall be submitted in substantially the following form:

13 Shall _____ County (City) be authorized to levy a tax of _____ cents
14 on each one hundred dollars of assessed valuation on taxable property
15 in the county (city) for the purpose of establishing a community
16 children's services fund for purposes of providing funds for counseling
17 and related services to children and youth in the county (city) eighteen
18 years of age or less and services which will promote healthy lifestyles
19 among children and youth and strengthen families?

20 ☐ YES ☐ NO

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in

23 favor of the question, then the tax shall be levied and collected as otherwise provided by law.

24 If a majority of the votes cast on the question by the qualified voters voting thereon are

25 opposed to the question, then the tax shall not be levied unless and until the question is again

26 submitted to the qualified voters of the county or city not within a county and a majority of

27 such voters are in favor of such a tax, and not otherwise.

28 2. All revenues generated by the tax prescribed in this section shall be deposited in
29 the county treasury or, in a city not within a county, to the board established by law to
30 administer such fund to the credit of a special "Community Children's Services Fund" to
31 accomplish the purposes set out herein and shall be used for no other purpose. Such fund
32 shall be administered by and expended only upon approval by a board of directors,
33 established pursuant to section 210.861.

221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of up to one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services, facilities, and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission

7 submits to the voters of the district, ~~[on any election date authorized in chapter 115]~~ **at the**
8 **general election**, a proposal to authorize the commission to impose a tax.

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

11 Shall the _____ (District name) regional jail district impose a
12 region-wide sales tax of _____ (insert amount) for the purpose
13 of providing jail services, facilities, and equipment for the
14 region?

15 ☐ YES ☐ NO

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

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

28 3. In the case of a county attempting to join an existing district that levies a sales tax
29 pursuant to subsection 1 of this section, such joining with the district shall not become
30 effective until the approval of the voters to levy the district sales tax in the county attempting
31 to join the district has been obtained. The election shall be called by the county commission
32 of the county attempting to join the district, and the district shall by ordinance or order
33 provide that the sales tax shall be levied in the joining county, subject to approval of the
34 county voters as herein provided. The ballot of submission shall contain, but need not be
35 limited to, the following language:

36 Shall the _____ (District name) extend its regional jail district
37 sales tax of _____ (insert amount) to the boundaries of _____
38 (name of joining county) for the purpose of providing jail
39 services, facilities, and equipment for the region?

40 ☐ YES ☐ NO

41 If you are in favor of the question, place an "X" in the box
42 opposite "YES". If you are opposed to the question, place an
43 "X" in the box opposite "NO".

44

45 If a majority of the votes cast on the proposal by the qualified voters of the county attempting
46 to join the district voting thereon are in favor of the proposal, then the tax shall be in effect on
47 the first day of the second quarter immediately following the election approving the proposal,
48 the county shall have been deemed to have joined the district pursuant to a rewritten
49 agreement as provided in subsection 3 of section 221.400, and the order of the commission
50 levying the tax shall also become effective as to the joining county on said date. If the
51 proposal receives less than the required majority, the district shall have no power to impose
52 the sales tax authorized pursuant to this section, and the county attempting to join the district
53 shall not be permitted to do so, unless and until the county commission of the county
54 attempting to join the district shall again have submitted another proposal to authorize the
55 imposition of the sales tax authorized by this section and such proposal is approved by the
56 majority of the qualified voters of the county attempting to join the district voting on such
57 proposal.

58 4. All revenue received by a district from the tax authorized pursuant to this section
59 shall be deposited in a special trust fund and shall be used solely for providing jail services,
60 facilities, and equipment for such district for so long as the tax shall remain in effect.

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

66 6. All sales taxes collected by the director of revenue pursuant to this section on
67 behalf of any district, less one percent for cost of collection which shall be deposited in the
68 state's general revenue fund after payment of premiums for surety bonds as provided in
69 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be
70 known as the "Regional Jail District Sales Tax Trust Fund". The moneys in the regional jail
71 district sales tax trust fund shall not be deemed to be state funds and shall not be commingled
72 with any funds of the state. The director of revenue shall keep accurate records of the amount
73 of money in the trust fund which was collected in each district imposing a sales tax pursuant
74 to this section, and the records shall be open to the inspection of officers of each member
75 county and the public. Not later than the tenth day of each month the director of revenue shall
76 distribute all moneys deposited in the trust fund during the preceding month to the district
77 which levied the tax. Such funds shall be deposited with the treasurer of each such district,
78 and all expenditures of funds arising from the regional jail district sales tax trust fund shall be
79 paid pursuant to an appropriation adopted by the commission and shall be approved by the

80 commission. Expenditures may be made from the fund for any of the district's authorized
81 purposes.

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

94 8. Except as provided in this section, all provisions of sections 32.085 and 32.087
95 shall apply to the tax imposed pursuant to this section.

233.040. 1. The mayor and members of the city council of any city or town within
2 any special road district thus organized, together with the members of the county commission
3 of the county in which said district is located, at a meeting to be held in the meeting place of
4 the county commission, at which meeting the presiding commissioner of the county
5 commission shall preside and the county clerk shall act as clerk, within two weeks after the
6 voters within the territory of such proposed district shall adopt the provisions of sections
7 233.010 to 233.165, shall, by order of record to be kept by the county clerk, appoint a board
8 of commissioners composed of three persons, designating one to serve for three years, one for
9 two years and one for one year, and in February every year thereafter one special road district
10 commissioner shall be appointed as above specified, to serve for three years. However,
11 beginning in 1994, the commissioner whose appointment will expire in February, 1994, shall
12 serve until the first Tuesday in April of that year at which time a commissioner shall be
13 elected to hold office for three years and until a successor is elected, commissioned, and
14 qualified. Those commissioners whose terms expire in 1995 or 1996 shall serve until the first
15 Tuesday in April in 1995 or 1996, respectively, at which time a commissioner shall be elected
16 to hold office for three years and until a successor is elected, commissioned, and qualified to
17 replace each commissioner. All subsequent commissioners shall be elected at the
18 ~~[appropriate]~~ **general** election ~~[held on the first Tuesday in April]~~ for three-year terms.
19 An appointee shall be eligible to file for election as commissioner. The nominations and
20 elections shall be governed by the provisions of law relating to the nomination and election of
21 persons on a nonpartisan basis at such elections. All such commissioners shall be resident

22 taxpayers of the district, and shall serve until their successors are appointed or elected and
23 qualified, with vacancies to be filled by the county commission. Resignations shall be to the
24 county clerk. Removal from the district shall create a vacancy.

25 2. Such commissioners, before entering upon the discharge of their duties, shall take
26 oath of office, to be administered by the clerk of the county commission.

233.180. 1. At the term of the county commission in which such order is made, or at
2 any subsequent term thereafter, the county commission shall appoint three commissioners of
3 the special road district, who shall be voters of the district and owners of land within the
4 district, who shall hold their office until the second Tuesday in April thereafter. The voters of
5 the district shall elect three commissioners of the special road district, one of whom shall
6 serve one year, one for two years and one for three years, and on ~~municipal~~ **general** election
7 days each year thereafter they shall elect a commissioner of the special road district to take
8 the place of the one whose term is about to expire, who shall serve three years.

9 2. No person shall be elected or appointed commissioner of the special road district
10 who is not a voter of the district or a registered voter from the county in which the district is
11 located and an owner of land in the district. Any vacancy caused by resignation, death,
12 removal from the district of a commissioner of the special road district or sale of all land
13 owned by the commissioner in the district shall be filled for the unexpired term by
14 appointment by the remaining commissioners of the special road district. All commissioners
15 of the special road district shall qualify by taking, subscribing and filing with the county clerk
16 the oath prescribed by the constitution of this state, and that they will faithfully, honestly and
17 impartially discharge their duties as commissioners of the special road district according to
18 law.

19 3. If for any reason the board of commissioners of the special road district herein
20 mentioned shall fail to fill a vacancy or vacancies caused by the expiration of the term of any
21 one or more of the commissioners of the special road district, then the county commission is
22 hereby authorized and required to appoint a person to fill the vacancy. In the event that two
23 consecutive elections pass without any candidates for a special road district commissioner in
24 ~~municipal~~ **general** elections, then the county commission is hereby authorized and required
25 to appoint commissioners of the special road district for three-year terms thereafter with no
26 further elections being held.

233.330. 1. At the term of the county commission in which such order is made, or at
2 any subsequent term thereafter, the county commission shall appoint three special road
3 district commissioners, who shall be voters of the district who shall hold their office until the
4 second Tuesday in April thereafter. The voters of the district, at an hour and place to be fixed
5 by said commissioners, shall elect three special road district commissioners, one of whom
6 shall serve one year, one for two years, and one for three years, and on ~~municipal~~ **general**

7 election days each year thereafter they shall elect a special road district commissioner to take
8 the place of the one whose term is about to expire, who shall serve three years.

9 2. No person shall be elected or appointed commissioner who is not a voter of the
10 district. Any vacancy caused by resignation, death, removal from the district of a special road
11 district commissioner or sale of all land owned by him in the district shall be filled for the
12 unexpired term by appointment by the remaining special road district commissioners of the
13 district. All special road district commissioners shall qualify by taking, subscribing and filing
14 with the county clerk the oath prescribed by the constitution of this state, and that they will
15 faithfully, honestly and impartially discharge their duties as commissioners according to law.

16 3. If for any reason the board of commissioners herein mentioned shall fail to call an
17 annual election to fill a vacancy or vacancies caused by the expiration of the term of any one
18 or more of the special road district commissioners, then the county commission is hereby
19 authorized and required to call an election to fill said vacancy.

233.505. 1. At the meeting of the county commission in which such order is made, or
2 at any subsequent meeting thereafter, the county commission shall appoint three special road
3 subdistrict commissioners, who shall be voters of the subdistrict who shall hold their office
4 until the second Tuesday in April thereafter. The voters of the subdistrict, at an hour and
5 place to be fixed by the commissioners, shall elect three special road subdistrict
6 commissioners, one of whom shall serve one year, one for two years, and one for three
7 years, and on ~~[municipal]~~ **general** election days each year thereafter they shall elect a special
8 road subdistrict commissioner to take the place of the one whose term is about to expire, who
9 shall serve for three years.

10 2. No person shall be elected or appointed as a commissioner who is not a voter of the
11 subdistrict. Any vacancy caused by resignation, death, removal from the subdistrict of a
12 special road subdistrict commissioner or sale of all land owned by him in the subdistrict shall
13 be filled for the unexpired term by appointment by the remaining special road subdistrict
14 commissioners of the subdistrict. All special road subdistrict commissioners shall qualify by
15 taking, subscribing and filing with the county clerk the oath prescribed by the constitution of
16 this state, and that they will faithfully, honestly and impartially discharge their duties as
17 commissioners according to law.

18 3. If for any reason the board of commissioners shall fail to call an annual election to
19 fill a vacancy or vacancies caused by the expiration of the term of any one or more of the
20 special road subdistrict commissioners, then the county commission is hereby authorized and
21 required to call an election to fill such vacancy.

233.510. 1. The commissioners of any special road subdistrict may levy, if four-
2 sevenths of the voters of the subdistrict voting thereon approve, a tax on all taxable property
3 in the subdistrict, the proceeds of which to be used for the support of the subdistrict, including

4 the payment of bonds issued under section 233.513. The proposition to levy the tax
5 authorized by this section may be submitted by the commissioners at the next annual election
6 of the members of the commission or at any regularly scheduled ~~[primary or]~~ general election
7 ~~[or at a special election called for the purpose]~~. A separate ballot containing the question
8 shall read as follows:

9 Shall the commissioners of the _____ Special Road Subdistrict be
10 authorized to levy a tax of _____ cents on the one hundred dollars
11 assessed valuation to provide funds for the support of the subdistrict?

12 ☐ FOR THE PROPOSITION

13 ☐ AGAINST THE PROPOSITION

14 (Place an X in the square opposite the one for which you wish to vote.)

15

16 If four-sevenths of the qualified voters casting votes thereon be in favor of the question, the
17 commissioners shall levy a tax in accordance with the provisions of this section, but if four-
18 sevenths of the voters casting votes thereon do not vote in favor of the levy authorized by this
19 section, no such tax shall be levied.

20 2. Any tax authorized pursuant to the provisions of this section shall be levied and
21 collected as provided by law for the levy and collection of taxes for special road districts.
22 Taxes authorized pursuant to this section shall be deposited with the county treasurer, who
23 shall disburse the moneys only to the president or vice president of the subdistrict upon
24 warrants signed by such officer and attested by the secretary of the subdistrict.

234.130. 1. Any such city may increase its indebtedness by issuing and selling its
2 bonds for funds for use in making a purchase or purchases by authority of this law and paying
3 expenses of holding an election as by this section authorized and other expenses preliminary
4 or incidental to the issuance and sale of such bonds. Such increase of indebtedness shall not
5 cause the indebtedness of the city to exceed the constitutional limit. The council, trustees, or
6 other proper authorities of the city, shall order an election to be held, and an election shall be
7 held, as by this section provided, for the purpose of testing the sense of the voters of the city
8 on the proposition to so increase indebtedness and the constitutionally required percentage of
9 those voting at such election favor the increase of indebtedness.

10 2. Such council, trustees, or other proper authorities, shall give, or cause to be given,
11 at least three weeks' notice of such election in a newspaper published in such city, or if there
12 be no such newspaper, then by posting up ten printed or written handbills in ten different
13 public places in such city. If there are one or more daily newspapers published in the city,
14 which are qualified to publish public advertisements and orders of publication as provided by
15 law, such notice shall be published in at least one of such newspapers. If the notice is
16 published in a newspaper as provided in this section, such publication shall be made at least

17 once in each of the three weeks, the last publication to be within two weeks of the date of
18 such election.

19 3. Such election shall be held and judges thereof appointed as in case of other
20 elections in such city, except that the board of election commissioners of the city, if there be
21 such a board, or other proper authorities having charge of such election shall provide at least
22 two voting places in each ward of the municipality conducting such election, if there be more
23 than one ward, and for that purpose they may combine as many election precincts in each
24 ward as in their opinion may be proper. The judges and clerks of the precinct in which a
25 voting place is located shall act as the judges and clerks of such election for such combined
26 precinct. Except as provided in this section, such election shall be conducted in the same
27 manner and by the same election commissioners, if there be such election commissioners,
28 judges and clerks and other officers and employees as other elections are conducted.

29 4. Such election may be held at the ~~[same time as any other election of the city,~~
30 ~~whether general or special,]~~ **general election**, in which event the voting precincts, judges,
31 clerks and the booths used shall be the same as at such other election, but not the same ballots
32 or ballot boxes.

235.210. 1. The boundaries of any district organized under the provisions of this law
2 may be changed in the manner prescribed in this section and in section 235.220, but any
3 change of boundaries of the district shall not impair or affect its organization or its rights in or
4 to property, or any of its rights or privileges whatsoever; or shall it affect or impair or
5 discharge any contract, obligation, lien or charge for or upon which it might be liable or
6 chargeable had the change of boundaries not been made.

7 2. A petition for annexation of real property in an area contiguous with a street light
8 maintenance district organized under this chapter and not located within any municipality or
9 another street light maintenance district shall be signed by property owners who own not less
10 than ten percent of the parcels of property within the area proposed for annexation. The
11 petition shall be filed with the county clerk in which the district is situated and shall be
12 addressed to the county commission. A hearing shall be held regarding the proposed
13 annexation petition as soon as reasonably possible. If the county commission finds at the
14 hearing that the petition is in compliance with the provisions of this section, they shall order
15 the question to be submitted to the voters within the proposed area of annexation and within
16 the district at a ~~[municipal, primary, or]~~ general election.

17 3. The question shall be submitted in substantially the following form:

18 Shall _____ (description of area) be annexed to the _____ street light
19 maintenance district?

20 ☐ YES

☐ NO

21 If you are in favor of the question, place an "X" in the box opposite
22 "YES". If you are opposed to the question, place an "X" in the box
23 opposite "NO".

24 4. If a majority of the votes cast on the question in the district and in the area
25 described in the petition, respectively, are in favor of the annexation, the county commission
26 shall by order declare the area annexed and shall describe the altered boundaries of the
27 district. A copy of the order of the commission shall be filed within the county recorder. If a
28 majority of the votes cast on the question in the district and in the area described in the
29 petition, respectively, are not in favor of the annexation, such area shall not be declared
30 annexed. No such question shall be resubmitted to the voters sooner than twelve months from
31 the date of submission of the last question.

238.208. 1. The owners of property adjacent to a transportation district formed under
2 the Missouri transportation development district act may petition the court by unanimous
3 petition to add their property to the district. If the property owners within the transportation
4 development district unanimously approve of the addition of property, the adjacent properties
5 in the petition shall be added to the district. Any property added under this section shall be
6 subject to all projects, taxes, and special assessments in effect as of the date of the court order
7 adding the property to the district. The owners of the added property shall be allowed to vote
8 at the next **general** election scheduled for the district to fill vacancies on the board and on any
9 other question submitted to them by the board under this chapter. The owners of property
10 added under this section shall have one vote per acre in the same manner as provided in
11 subdivision (2) of subsection 2 of section 238.220.

12 2. The owners of all of the property located in a transportation development district
13 formed under this chapter may, by unanimous petition filed with the board of directors of the
14 district, remove any property from the district, so long as such removal will not materially
15 affect any obligations of the district.

238.216. 1. Except as otherwise provided in section 238.220 with respect to the
2 election of directors, in order to call any election required or allowed under sections 238.200
3 to 238.275, the circuit court shall:

4 (1) Order the county clerk to cause the questions to appear on the ballot on the next
5 regularly scheduled general~~[-primary or special]~~ election day, which date shall be the same in
6 each county or portion of a county included within and voting upon the proposed district;

7 (2) If the election is to be a mail-in election, specify a date on which ballots for the
8 election shall be mailed, which date shall be a Tuesday, and shall be not earlier than the eighth
9 Tuesday from the issuance of the order, and shall not be on the same day as an election
10 conducted under the provisions of chapter 115; or

11 (3) If all the owners of property in the district joined in the petition for formation of
 12 the district, such owners may cast their ballot by unanimous verified petition approving any
 13 measure submitted to them as voters pursuant to this chapter. Each owner shall receive one
 14 vote per acre owned. Fractional votes shall be allowed. The verified petition shall be filed
 15 with the circuit court clerk. The filing of a unanimous petition shall constitute an election
 16 under sections 238.200 to 238.275 and the results of said election shall be entered pursuant to
 17 subsection 6 of this section.

18 2. Application for a ballot shall be conducted as follows:

19 (1) Only qualified voters shall be entitled to apply for a ballot;

20 (2) Such persons shall apply with the clerk of the circuit court in which the petition
 21 was filed;

22 (3) Each person applying shall provide:

23 (a) Such person's name, address, mailing address, and phone number;

24 (b) An authorized signature; and

25 (c) Evidence that such person is entitled to vote. Such evidence shall be:

26 a. For resident individuals, proof of registration from the election authority;

27 b. For owners of real property, a tax receipt or deed or other document which
 28 evidences ownership, and identifies the real property by location;

29 (4) No person shall apply later than the fourth Tuesday before the date for mailing
 30 ballots specified in the circuit court's order.

31 3. If the election is to be a mail-in election, the circuit court shall mail a ballot to each
 32 qualified voter who applied for a ballot pursuant to subsection 2 of this section along with a
 33 return addressed envelope directed to the circuit court clerk's office with a sworn affidavit on
 34 the reverse side of such envelope for the voter's signature. Such affidavit shall be in the
 35 following form:

36 I hereby declare under penalties of perjury that I am qualified to vote,
 37 or to affix my authorized signature in the name of an entity which is
 38 entitled to vote, in this election.

39 Subscribed and sworn to before me this _____ day of _____, 20____

40 _____

41

42

 Authorized Signature

43

44

 Printed Name of Voter

45

 Signature of notary or other
 officer authorized to administer
 oaths.

46

47

48 Mailing Address of Voter (if different)

49 4. Except as otherwise provided in subsection 2 of section 238.220, with respect to
50 the election of directors, each qualified voter shall have one vote, unless the qualified voters
51 are property owners under subdivision (2) of subsection 2 of section 238.202, in which case
52 they shall receive one vote per acre. Each voter which is not an individual shall determine
53 how to cast its vote as provided for in its articles of incorporation, articles of organization,
54 articles of partnership, bylaws, or other document which sets forth an appropriate mechanism
55 for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall
56 be cast as determined by a majority of the persons who run the day-to-day affairs of the voter.
57 Each voted ballot shall be signed with the authorized signature.

58 5. Mail-in voted ballots shall be returned to the circuit court clerk's office by mail or
59 hand delivery no later than 5:00 p.m. on the sixth Tuesday after the date for mailing the
60 ballots as set forth in the circuit court's order. The circuit court's clerk shall transmit all voted
61 ballots to a team of judges of not less than four, with an equal number from each of the two
62 major political parties. The judges shall be selected by the circuit court from lists compiled
63 by the election authority. Upon receipt of the voted ballots, the judges shall verify the
64 authenticity of the ballots, canvass the votes, and certify the results. Certification by the
65 election judges shall be final and shall be immediately transmitted to the circuit court. Any
66 qualified voter who voted in such election may contest the result in the same manner as
67 provided in chapter 115.

68 6. The results of the election shall be entered upon the records of the circuit court of
69 the county in which the petition was filed. Also, a certified copy thereof shall be filed with
70 the county clerk of each county in which a portion of the proposed district lies, who shall
71 cause the same to be spread upon the records of the county commission.

238.236. 1. This section shall not apply to any tax levied pursuant to section 238.235,
2 and no tax shall be imposed pursuant to the provisions of this section if a tax has been
3 imposed by a transportation development district pursuant to section 238.235.

4 2. In lieu of the taxes allowed pursuant to section 238.235, any transportation
5 development district which consists of all of one or more entire counties, all of one or more
6 entire cities, or all of one or more entire counties and one or more entire cities which are
7 totally outside the boundaries of those counties may by resolution impose a transportation
8 development district sales tax on all retail sales made in such transportation development
9 district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525
10 for any transportation development purpose designated by the transportation development
11 district in its ballot of submission to its qualified voters. No resolution enacted pursuant to
12 the authority granted by this section shall be effective unless:

13 (1) The board of directors of the transportation development district submits to the
14 qualified voters of the transportation development district, at a [state] general[, primary, or
15 special] election, a proposal to authorize the board of directors of the transportation
16 development district to impose or increase the levy of an existing tax pursuant to the
17 provisions of this section; or

18 (2) The voters approved the question certified by the petition filed pursuant to
19 subsection 5 of section 238.207.

20 3. If the transportation development district submits to the qualified voters of the
21 transportation development district a proposal to authorize the board of directors of the
22 transportation development district to impose or increase the levy of an existing tax pursuant
23 to the provisions of subdivision (1) of subsection 2 of this section, the ballot of submission
24 shall contain, but need not be limited to, the following language:

25 Shall the transportation development district of _____ (transportation
26 development district's name) impose a transportation development
27 district-wide sales tax at the rate of _____ (insert amount) for a period
28 of _____ (insert number) years from the date on which such tax is first
29 imposed for the purpose of _____ (insert transportation development
30 purpose)?

31 ☐ YES ☐ NO

32 If you are in favor of the question, place an "X" in the box opposite
33 "YES". If you are opposed to the question, place an "X" in the box
34 opposite "NO".

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
37 favor of the proposal, then the resolution and any amendments thereto shall be in effect. If a
38 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
39 board of directors of the transportation development district shall have no power to impose
40 the sales tax authorized by this section unless and until the board of directors of the
41 transportation development district shall again have submitted another proposal to authorize it
42 to impose the sales tax pursuant to the provisions of this section and such proposal is
43 approved by a majority of the qualified voters voting thereon.

44 4. Within ten days after the adoption of any resolution in favor of the adoption of a
45 transportation development district sales tax which has been approved by the qualified voters
46 of such transportation development district, the transportation development district shall
47 forward to the director of revenue, by United States registered mail or certified mail, a
48 certified copy of the resolution of its board of directors. The resolution shall reflect the
49 effective date thereof. The sales tax authorized by this section shall become effective on the

50 first day of the second calendar quarter after the director of revenue receives notice of
51 adoption of such tax.

52 5. All revenue received by a transportation development district from the tax
53 authorized by this section which has been designated for a certain transportation development
54 purpose shall be deposited in a special trust fund and shall be used solely for such designated
55 purpose. Upon the expiration of the period of years approved by the qualified voters pursuant
56 to subsection 3 of this section or if the tax authorized by this section is repealed pursuant to
57 subsection 12 of this section, all funds remaining in the special trust fund shall continue to be
58 used solely for such designated transportation development purpose. Any funds in such
59 special trust fund which are not needed for current expenditures may be invested by the board
60 of directors in accordance with applicable laws relating to the investment of other
61 transportation development district funds.

62 6. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of
63 one percent, three-eighths of one percent, one-half of one percent or one percent on the
64 receipts from the sale at retail of all tangible personal property or taxable services at retail
65 within the transportation development district adopting such tax, if such property and services
66 are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010
67 to 144.525. Any transportation development district sales tax imposed pursuant to this
68 section shall be imposed at a rate that shall be uniform throughout the district.

69 7. The resolution imposing the sales tax pursuant to this section shall impose upon all
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property
71 or rendering taxable services at retail to the extent and in the manner provided in sections
72 144.010 to 144.525 and the rules and regulations of the director of revenue issued pursuant
73 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales
74 tax. The amount reported and returned to the director of revenue by the seller shall be
75 computed on the basis of the combined rate of the tax imposed by sections 144.010 to
76 144.525 and the tax imposed by the resolution as authorized by this section, plus any amounts
77 imposed pursuant to other provisions of law.

78 8. On and after the effective date of any tax imposed pursuant to this section, the
79 director of revenue shall perform all functions incident to the administration, collection,
80 enforcement, and operation of the tax, and the director of revenue shall collect, in addition to
81 all other sales taxes imposed by law, the additional tax authorized pursuant to this section.
82 The tax imposed pursuant to this section and the taxes imposed pursuant to all other laws of
83 the state of Missouri shall be collected together and reported upon such forms and pursuant to
84 such administrative rules and regulations as may be prescribed by the director of revenue.

85 9. All applicable provisions contained in sections 144.010 to 144.525 governing the
86 state sales tax, sections 32.085 and 32.087 governing local sales taxes, and section 32.057, the

87 uniform confidentiality provision, shall apply to the collection of the tax imposed by this
88 section, except as modified in this section.

89 10. All sales taxes collected by the director of revenue pursuant to this section on
90 behalf of any transportation development district, less one percent for the cost of collection,
91 which shall be deposited in the state's general revenue fund after payment of premiums for
92 surety bonds as provided in section 32.087, shall be deposited in the state treasury to the
93 credit of the "Transportation Development District Sales Tax Fund", which is hereby created.
94 Moneys in the transportation development district sales tax fund shall not be deemed to be
95 state funds and shall not be commingled with any funds of the state. All interest earned upon
96 the balance in the transportation development district sales tax fund shall be deposited to the
97 credit of the same fund. Any balance in the fund at the end of an appropriation period shall
98 not be transferred to the general revenue fund and the provisions of section 33.080 shall not
99 apply to the fund. The director of revenue shall keep accurate records of the amount of
100 money which was collected in each transportation development district imposing a sales tax
101 pursuant to this section, and the records shall be open to the inspection of officers of each
102 transportation development district and the general public. Not later than the tenth day of
103 each month, the director of revenue shall distribute all moneys deposited in such fund during
104 the preceding month to the proper transportation development district.

105 11. The director of revenue may authorize the state treasurer to make refunds from the
106 amounts credited to any transportation development district for erroneous payments and
107 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
108 such districts. If any transportation development district repeals the tax authorized by this
109 section, the transportation development district shall notify the director of revenue of the
110 action at least ninety days prior to the effective date of the repeal and the director of revenue
111 may order retention, for a period of one year, of two percent of the amount collected after
112 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
113 dishonored checks and drafts deposited to the credit of such accounts. After one year has
114 elapsed after the effective date of repeal of the tax authorized by this section in such
115 transportation development district, the director of revenue shall remit the balance in the
116 account to the transportation development district and close the account of that transportation
117 development district. The director of revenue shall notify each transportation development
118 district of each instance of any amount refunded or any check redeemed from receipts due the
119 transportation development district.

120 12. (1) No transportation development district imposing a sales tax pursuant to this
121 section may repeal or amend such sales tax unless such repeal or amendment will not impair
122 the district's ability to repay any liabilities which it has incurred, money which it has
123 borrowed or revenue bonds, notes or other obligations which it has issued or which have been

124 issued by the commission or any local transportation authority to finance any project or
125 projects.

126 (2) Whenever the board of directors of any transportation development district in
127 which a transportation development sales tax has been imposed in the manner provided by
128 this section receives a petition, signed by ten percent of the qualified voters of such
129 transportation development district calling for an election to repeal such transportation
130 development sales tax, the board of directors shall, if such repeal will not impair the district's
131 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue
132 bonds, notes or other obligations which it has issued or which have been issued by the
133 commission or any local transportation authority to finance any project or projects, submit to
134 the voters of such transportation development district a proposal to repeal the transportation
135 development sales tax imposed pursuant to the provisions of this section. If a majority of the
136 votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to
137 repeal the transportation development sales tax, then the resolution imposing the
138 transportation development sales tax, along with any amendments thereto, is repealed. If a
139 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to
140 repeal the transportation development sales tax, then the resolution imposing the
141 transportation development sales tax, along with any amendments thereto, shall remain in
142 effect.

238.410. 1. Any county transit authority established pursuant to section 238.400 may
2 impose a sales tax of up to one percent on all retail sales made in such county which are
3 subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized
4 by this section shall be in addition to any and all other sales taxes allowed by law, except that
5 no sales tax imposed under the provisions of this section shall be effective unless the
6 governing body of the county, on behalf of the transit authority, submits to the voters of the
7 county, at a county or [state] general[, primary or special] election, a proposal to authorize the
8 transit authority to impose a tax.

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

11 Shall the _____ Transit Authority impose a countywide sales tax of _
12 _____ (insert amount) in order to provide revenues for the operation of
13 transportation facilities operated by the transit authority?

14 ☐ YES ☐ NO

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

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
20 favor of the proposal, then the tax shall become effective on the first day of the second
21 calendar quarter following notification to the department of revenue of adoption of the tax. If
22 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
23 transit authority shall have no power to impose the sales tax authorized by this section unless
24 and until another proposal to authorize the transit authority to impose the sales tax authorized
25 by this section has been submitted and such proposal is approved by a majority of the
26 qualified voters voting thereon.

27 3. All revenue received by the transit authority from the tax authorized under the
28 provisions of this section shall be deposited in a special trust fund and shall be used solely by
29 the transit authority for construction, purchase, lease, maintenance and operation of
30 transportation facilities located within the county for so long as the tax shall remain in effect.
31 Any funds in such special trust fund which are not needed for current expenditures may be
32 invested by the transit authority in accordance with applicable laws relating to the investment
33 of county funds.

34 4. No transit authority imposing a sales tax pursuant to this section may repeal or
35 amend such sales tax unless such repeal or amendment is submitted to and approved by the
36 voters of the county in the same manner as provided in subsection 1 of this section for
37 approval of such tax. Whenever the governing body of any county in which a sales tax has
38 been imposed in the manner provided by this section receives a petition, signed by ten percent
39 of the registered voters of such county voting in the last gubernatorial election, calling for an
40 election to repeal such sales tax, the governing body shall submit to the voters of such county
41 a proposal to repeal the sales tax imposed under the provisions of this section. If a majority of
42 the votes cast on the proposal by the registered voters voting thereon are in favor of the
43 proposal to repeal the sales tax, then such sales tax is repealed. If a majority of the votes cast
44 by the registered voters voting thereon are opposed to the proposal to repeal the sales tax, then
45 such sales tax shall remain in effect.

46 5. The sales tax imposed under the provisions of this section shall impose upon all
47 sellers a tax for the privilege of engaging in the business of selling tangible personal property
48 or rendering taxable services at retail to the extent and in the manner provided in sections
49 144.010 to 144.525 and the rules and regulations of the director of revenue issued pursuant
50 thereto; except that the rate of the tax shall be the rate approved pursuant to this section. The
51 amount reported and returned to the director of revenue by the seller shall be computed on the
52 basis of the combined rate of the tax imposed by sections 144.010 to 144.525 and the tax
53 imposed by this section, plus any amounts imposed under other provisions of law.

54 6. After the effective date of any tax imposed under the provisions of this section, the
55 director of revenue shall perform all functions incident to the administration, collection,

56 enforcement, and operation of the tax, and the director of revenue shall collect in addition to
57 the sales tax for the state of Missouri the additional tax authorized under the authority of this
58 section. The tax imposed under this section and the tax imposed under the sales tax law of the
59 state of Missouri shall be collected together and reported upon such forms and under such
60 administrative rules and regulations as may be prescribed by the director of revenue. In order
61 to permit sellers required to collect and report the sales tax to collect the amount required to
62 be reported and remitted, but not to change the requirements of reporting or remitting tax or to
63 serve as a levy of the tax, and in order to avoid fractions of pennies, the applicable provisions
64 of section 144.285 shall apply to all taxable transactions.

65 7. All applicable provisions contained in sections 144.010 to 144.525 governing the
66 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
67 collection of the tax imposed by this section, except as modified in this section. All
68 exemptions granted to agencies of government, organizations, persons and to the sale of
69 certain articles and items of tangible personal property and taxable services under the
70 provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
71 collection of the tax imposed by this section. The same sales tax permit, exemption certificate
72 and retail certificate required by sections 144.010 to 144.525 for the administration and
73 collection of the state sales tax shall satisfy the requirements of this section, and no additional
74 permit or exemption certificate or retail certificate shall be required; except that the director
75 of revenue may prescribe a form of exemption certificate for an exemption from the tax
76 imposed by this section. All discounts allowed the retailer under the provisions of the state
77 sales tax law for the collection of and for payment of taxes under chapter 144 are hereby
78 allowed and made applicable to any taxes collected under the provisions of this section. The
79 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those
80 sections are hereby made applicable to violations of this section.

81 8. For the purposes of a sales tax imposed pursuant to this section, all retail sales shall
82 be deemed to be consummated at the place of business of the retailer, except for tangible
83 personal property sold which is delivered by the retailer or his agent to an out-of-state
84 destination or to a common carrier for delivery to an out-of-state destination and except for
85 the sale of motor vehicles, trailers, boats and outboard motors, which is provided for in
86 subsection 12 of this section. In the event a retailer has more than one place of business in
87 this state which participates in the sale, the sale shall be deemed to be consummated at the
88 place of business of the retailer where the initial order for the tangible personal property is
89 taken, even though the order must be forwarded elsewhere for acceptance, approval of credit,
90 shipment or billing. A sale by a retailer's employee shall be deemed to be consummated at the
91 place of business from which he works.

92 9. All sales taxes collected by the director of revenue under this section on behalf of
93 any transit authority, less one percent for cost of collection which shall be deposited in the
94 state's general revenue fund after payment of premiums for surety bonds as provided in this
95 section, shall be deposited in the state treasury in a special trust fund, which is hereby created,
96 to be known as the "County Transit Authority Sales Tax Trust Fund". The moneys in the
97 county transit authority sales tax trust fund shall not be deemed to be state funds and shall not
98 be commingled with any funds of the state. The director of revenue shall keep accurate
99 records of the amount of money in the trust fund which was collected in each transit authority
100 imposing a sales tax under this section, and the records shall be open to the inspection of
101 officers of the county and the public. Not later than the tenth day of each month the director
102 of revenue shall distribute all moneys deposited in the trust fund during the preceding month
103 to the transit authority which levied the tax.

104 10. The director of revenue may authorize the state treasurer to make refunds from
105 the amounts in the trust fund and credited to any transit authority for erroneous payments and
106 overpayments made, and may authorize the state treasurer to redeem dishonored checks and
107 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the
108 tax, the transit authority shall notify the director of revenue of the action at least ninety days
109 prior to the effective date of the repeal and the director of revenue may order retention in the
110 trust fund, for a period of one year, of two percent of the amount collected after receipt of
111 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored
112 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
113 the effective date of abolition of the tax in such transit authority, the director of revenue shall
114 authorize the state treasurer to remit the balance in the account to the transit authority and
115 close the account of that transit authority. The director of revenue shall notify each transit
116 authority of each instance of any amount refunded or any check redeemed from receipts due
117 the transit authority. The director of revenue shall annually report on his management of the
118 trust fund and administration of the sales taxes authorized by this section. He shall provide
119 each transit authority imposing the tax authorized by this section with a detailed accounting of
120 the source of all funds received by him for the transit authority.

121 11. The director of revenue and any of his deputies, assistants and employees who
122 shall have any duties or responsibilities in connection with the collection, deposit, transfer,
123 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the
124 hands of the director of revenue under the provisions of this section shall enter a surety bond
125 or bonds payable to any and all transit authorities in whose behalf such funds have been
126 collected under this section in the amount of one hundred thousand dollars; but the director of
127 revenue may enter into a blanket bond or bonds covering himself and all such deputies,
128 assistants and employees. The cost of the premium or premiums for the surety bond or bonds

129 shall be paid by the director of revenue from the share of the collection retained by the
130 director of revenue for the benefit of the state.

131 12. Sales taxes imposed pursuant to this section and use taxes on the purchase and
132 sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted
133 by the seller, but shall be collected by the director of revenue at the time application is made
134 for a certificate of title, if the address of the applicant is within a county where a sales tax is
135 imposed under this section. The amounts so collected, less the one percent collection cost,
136 shall be deposited in the county transit authority sales tax trust fund. The purchase or sale of
137 motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at
138 the address of the applicant. As used in this subsection, the term "boat" shall only include
139 motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

140 13. In any county where the transit authority sales tax has been imposed, if any
141 person is delinquent in the payment of the amount required to be paid by him under this
142 section or in the event a determination has been made against him for taxes and penalty under
143 this section, the limitation for bringing suit for the collection of the delinquent tax and penalty
144 shall be the same as that provided in sections 144.010 to 144.525. Where the director of
145 revenue has determined that suit must be filed against any person for the collection of
146 delinquent taxes due the state under the state sales tax law, and where such person is also
147 delinquent in payment of taxes under this section, the director of revenue shall notify the
148 transit authority to which delinquent taxes are due under this section by United States
149 registered mail or certified mail at least ten days before turning the case over to the attorney
150 general. The transit authority, acting through its attorney, may join in such suit as a party
151 plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In
152 the event any person fails or refuses to pay the amount of any sales tax due under this section,
153 the director of revenue shall promptly notify the transit authority to which the tax would be
154 due so that appropriate action may be taken by the transit authority.

155 14. Where property is seized by the director of revenue under the provisions of any
156 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
157 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of
158 any tax imposed by this section, the director of revenue shall permit the transit authority to
159 join in any sale of property to pay the delinquent taxes and penalties due the state and to the
160 transit authority under this section. The proceeds from such sale shall first be applied to all
161 sums due the state, and the remainder, if any, shall be applied to all sums due such transit
162 authority under this section.

163 15. The transit authority created under the provisions of sections 238.400 to 238.412
164 shall notify any and all affected businesses of the change in tax rate caused by the imposition
165 of the tax authorized by sections 238.400 to 238.412.

166 16. In the event that any transit authority in any county with a charter form of
167 government and with more than two hundred fifty thousand but fewer than three hundred fifty
168 thousand inhabitants submits a proposal in any election to increase the sales tax under this
169 section, and such proposal is approved by the voters, the county shall be reimbursed for the
170 costs of submitting such proposal from the funds derived from the tax levied under this
171 section.

247.040. 1. Proceedings for the formation of a public water supply district shall be
2 substantially as follows: a petition in duplicate describing the proposed boundaries of the
3 district sought to be formed, accompanied by a plat of the proposed district, shall be filed with
4 the clerk of the circuit court of the county wherein the proposed district is situate, or with the
5 clerk of the circuit court of the county having the largest acreage proposed to be included in
6 the proposed district, in the event that the proposed district embraces lands in more than one
7 county. Such petition, in addition to such boundary description, shall set forth an estimate of
8 the number of customers of the proposed district, the necessity for the formation of the
9 district, the probable cost of the improvement, an approximation of the assessed valuation of
10 taxable property within the district and such other information as may be useful to the court in
11 determining whether or not the petition should be granted and a decree of incorporation
12 entered. Such petition shall be accompanied by a cash deposit of fifty dollars as an
13 advancement of the costs of the proceeding, and the petition shall be signed by not less than
14 fifty voters or owners of real property within the proposed district and shall pray for the
15 incorporation of the territory therein described into a public water supply district. The
16 petition shall be verified by at least one of the signers of the petition, including a statement
17 confirming that service has been made by certified mail to the city manager or the business
18 office of any municipality with boundaries located not more than one mile from any boundary
19 of the proposed district.

20 2. Upon the filing of the petition, the same shall be presented to the circuit court, and
21 such court shall fix a date for a hearing on such petition, as herein provided for. Thereupon
22 the clerk of the court shall give notice of the filing of the petition in some newspaper of
23 general circulation in the county in which the proceedings are pending, and if the district
24 extends into any other county or counties, such notice shall also be published in some
25 newspaper of general circulation in such other county or counties. The notice shall contain a
26 description of the proposed boundary lines of the district and the general purposes of the
27 petition, and shall set forth the date fixed for the hearing on the petition, which shall not be
28 less than seven nor more than twenty-one days after the date of the last publication of the
29 notice and shall be on some regular judicial day of the court wherein the petition is pending.
30 Such notice shall be signed by the clerk of the circuit court and shall be published in three

31 successive issues of a weekly newspaper or in a daily newspaper once a week for three
32 consecutive weeks.

33 3. The court, for good cause shown, may continue the case or the hearing thereon
34 from time to time until final disposition thereof.

35 4. Exceptions to the formation of a district, or to the boundaries outlined in the
36 petition for the incorporation thereof, may be made by any voter or owner of real property in
37 the proposed district or by any municipality with boundaries located not more than one mile
38 from any boundary of the proposed district; provided, such exceptions are filed not less than
39 five days prior to the date set for the hearing on the petition. Such exceptions shall specify the
40 grounds upon which the exceptions are being made. If any such exceptions be filed, the court
41 shall take them into consideration in passing upon the petition and shall also consider the
42 evidence in support of the petition and in support of the exceptions made. Should the court
43 find that the petition should be granted but that changes should be made in the boundary lines,
44 it shall make such changes in the boundary lines as set forth in the petition as to the court may
45 seem meet and proper, and thereupon enter its decree of incorporation, with such boundaries
46 as changed.

47 5. Should the court find that it would not be to the public interest to form such a
48 district, the petition shall be dismissed at the costs of the petitioners. If, however, the court
49 should find in favor of the formation of such district, the court shall enter its decree of
50 incorporation, setting forth the boundaries of the proposed district as determined by the court
51 pursuant to the aforesaid hearing. The decree of incorporation shall also divide the district
52 into five subdistricts and shall fix their boundary lines, all of which subdistricts shall have
53 approximately the same area and shall be numbered. The decree shall further contain an
54 appointment of one voter from each of such subdistricts, to constitute the first board of
55 directors of the district. No two members of such board so appointed or hereafter elected or
56 appointed shall reside in the same subdistrict, except as provided in section 247.060. If no
57 qualified person who lives in the subdistrict is willing to serve on the board, the court may
58 appoint, or the voters may elect, an otherwise qualified person who lives in the district but not
59 in the subdistrict. The court shall designate two of such directors so appointed to serve for a
60 term of two years and one to serve for a term of one year. And the directors thus appointed by
61 the court shall serve for the terms thus designated and until their successors shall have been
62 appointed or elected as herein provided. The decree shall further designate the name and
63 number of the district by which it shall hereafter be officially known.

64 6. The decree of incorporation shall not become final and conclusive until it shall
65 have been submitted to the voters residing within the boundaries described in such decree and
66 until it shall have been assented to by a majority of the voters as provided in subsection 9 of
67 this section or by two-thirds of the voters of the district voting on the proposition **at the**

68 **general election.** The decree shall provide for the submission of the question and shall fix
69 the date thereof. The returns shall be certified by the judges and clerks of election to the
70 circuit court having jurisdiction in the case and the court shall thereupon enter its order
71 canvassing the returns and declaring the result of such election.

72 7. If, upon canvass and declaration, it is found and determined that the question shall
73 have been assented to by a majority of two-thirds of the voters of the district voting on such
74 proposition, then the court shall, in such order declaring the result of the election, enter a
75 further order declaring the decree of incorporation to be final and conclusive. In the event,
76 however, that the court should find that the question had not been assented to by the majority
77 above required, the court shall enter a further order declaring such decree of incorporation to
78 be void and of no effect. No appeal shall lie from any such decree of incorporation nor from
79 any of the aforesaid orders. In the event that the court declares the decree of incorporation to
80 be final, as herein provided for, the clerk of the circuit court shall file certified copies of such
81 decree of incorporation and of such final order with the secretary of state of the state of
82 Missouri, and with the recorder of deeds of the county or counties in which the district is
83 situate and with the clerk of the county commission of the county or counties in which the
84 district is situate.

85 8. The costs incurred in the formation of the district shall be taxed to the district, if the
86 district be incorporated, otherwise against the petitioners.

87 9. If petitioners seeking formation of a public water supply district specify in their
88 petition that the district to be organized shall be organized without authority to issue general
89 obligation bonds, then the decrees relating to the formation of the district shall recite that the
90 district shall not have authority to issue general obligation bonds and the vote required for
91 such a decree of incorporation to become final and conclusive shall be a simple majority of
92 the voters of the district voting on such proposition.

247.060. 1. The management of the business and affairs of the district is hereby
2 vested in a board of directors, who shall have all the powers conferred upon the district except
3 as herein otherwise provided. It shall be composed of five members, each of whom shall be a
4 voter of the district and shall have resided in said district one whole year immediately prior to
5 his or her election. A member shall be at least twenty-five years of age and shall not be
6 delinquent in the payment of taxes at the time of his election. Except as provided in
7 subsection 2 of this section, the term of office of a member of the board shall be three years.
8 The remaining members of the board shall appoint a qualified person to fill any vacancy on
9 the board. If no qualified person who lives in the subdistrict for which there is a vacancy is
10 willing to serve on the board, the board may appoint an otherwise qualified person who lives
11 in the district but not in the subdistrict in which the vacancy exists to fill such vacancy.

12 2. After notification by certified mail that he or she has two consecutive unexcused
13 absences, any member of the board failing to attend the meetings of the board for three
14 consecutive regular meetings, unless excused by the board for reasons satisfactory to the
15 board, shall be deemed to have vacated the seat, and the secretary of the board shall certify
16 that fact to the board. The vacancy shall be filled as other vacancies occurring in the board.

17 3. The initial members of the board shall be appointed by the circuit court and one
18 shall serve until the immediately following first Tuesday after the first Monday in April, two
19 shall serve until the first Tuesday after the first Monday in April on the second year following
20 their appointment and the remaining appointees shall serve until the first Tuesday after the
21 first Monday in April on the third year following their appointment. On the expiration of
22 such terms and on the expiration of any subsequent term, elections shall be held as otherwise
23 provided by law, and such elections shall be held ~~[in April pursuant to section 247.180]~~ **at the**
24 **general election.**

25 4. In 2008, 2009, and 2010, directors elected in such years shall serve from the first
26 Tuesday after the first Monday in June until the first Tuesday in April of the third year
27 following the year of their election. All directors elected thereafter shall serve from the first
28 Tuesday in April until the first Tuesday in April of the third year following the year of their
29 election.

30 5. Each member of the board may receive an attendance fee not to exceed one
31 hundred dollars for attending each regularly called board meeting, or special meeting, but
32 shall not be paid for attending more than two meetings in any calendar month, except that in a
33 county of the first classification, a member shall not be paid for attending more than four
34 meetings in any calendar month. However, no board member shall be paid more than one
35 attendance fee if such member attends more than one board meeting in a calendar week. In
36 addition, the president of the board of directors may receive fifty dollars for attending each
37 regularly or specially called board meeting, but shall not be paid the additional fee for
38 attending more than two meetings in any calendar month. Each member of the board shall be
39 reimbursed for his or her actual expenditures in the performance of his or her duties on behalf
40 of the district.

41 6. In no event, however, shall a board member receive any attendance fees or
42 additional compensation authorized in subsection 5 of this section until after such board
43 member has completed a minimum of six hours training regarding the responsibilities of the
44 board and its members concerning the basics of water treatment and distribution, budgeting
45 and rates, water utility planning, the funding of capital improvements, the understanding of
46 water utility financial statements, the Missouri sunshine law, and this chapter.

47 7. The circuit court of the county having jurisdiction over the district shall have
48 jurisdiction over the members of the board of directors to suspend any member from

49 exercising his or her office, whensoever it appears that he or she has abused his or her trust or
50 become disqualified; to remove any member upon proof or conviction of gross misconduct or
51 disqualification for his or her office; or to restrain and prevent any alienation of property of
52 the district by members, in cases where it is threatened, or there is good reason to apprehend
53 that it is intended to be made in fraud of the rights and interests of the district.

54 8. The jurisdiction conferred by this section shall be exercised as in ordinary cases
55 upon petition, filed by or at the instance of any member of the board, or at the instance of any
56 ten voters residing in the district who join in the petition, verified by the affidavit of at least
57 one of them. The petition shall be heard in a summary manner after ten days' notice in
58 writing to the member or officer complained of. An appeal shall lie from the judgment of the
59 circuit court as in other causes, and shall be speedily determined; but an appeal does not
60 operate under any condition as a supersedeas of a judgment of suspension or removal from
61 office.

247.130. 1. Any district organized hereunder shall have power to borrow money for
2 any of the purposes provided for in sections 247.010 to 247.220, and to issue bonds therefor.
3 In such event the board of directors shall proceed substantially as follows: The board shall
4 adopt a resolution, reciting the necessity for the borrowing of money, the amount of money
5 necessary to be raised, the purposes thereof, and the amount and type or character of bonds to
6 be issued. Such resolution shall also fix the date of an election, to be held **at the general**
7 **election**, for the purpose of testing the sense of the voters of the district on the question of
8 incurring such indebtedness and issue bonds in evidence thereof.

9 2. Such resolution may submit at such election a proposal to issue general obligation
10 bonds or special obligation bonds, or both, but in no event shall the board of directors have
11 authority to issue bonds unless at such election the constitutionally required percentage of the
12 qualified voters of the district voting on any general obligation bonds shall assent thereto and
13 a simple majority of the qualified voters of the district voting on any special obligation bonds
14 shall assent thereto.

15 3. Districts organized under the provisions of sections 247.010 to 247.220 may issue
16 either general obligation bonds or special obligation bonds, as herein defined; provided,
17 however, that the type or character of bonds to be issued shall be determined by the board of
18 directors in advance of calling the bond election and shall be stated in the notice of election as
19 herein provided.

20 4. General obligation bonds, within the meaning of said sections, shall be bonds
21 issued within the limitation of indebtedness prescribed under Section 26 of Article VI of the
22 Constitution of Missouri, for the payment of which, both principal and interest, a direct tax
23 may be levied upon all taxable property within the district. Before or at the time of issuing
24 general obligation bonds, the board of directors shall provide for the collection of an annual

25 tax, to be levied upon all taxable property within the district sufficient to pay the interest on
26 such bonds as it falls due, and also to constitute a sinking fund for the payment of the
27 principal thereof within twenty years from the date of such bonds; provided, however, that the
28 net income and revenue arising from the operation of the waterworks system of such district,
29 after providing for costs of operation, maintenance, depreciation and necessary extensions
30 and enlargements, shall be transferred to and become a part of the interest and sinking fund
31 applicable to such general obligation bonds, unless or until such net revenues are pledged to
32 the payment of special obligation bonds as herein provided.

33 5. Special obligation bonds, within the meaning of sections 247.010 to 247.220, shall
34 be bonds payable, both as to principal and interest, wholly and only out of the net income and
35 revenues arising from the operation of the waterworks system of any such district, after
36 providing for costs of operation, maintenance, depreciation and necessary extensions and
37 enlargements, and such bonds shall not be deemed to be indebtedness of any such district
38 within the meaning of any constitutional or statutory limitation upon the incurring of
39 indebtedness. Before or at the time of issuing any such special obligation bonds, the board of
40 directors shall pledge such net income and revenues to the payment of such bonds, both
41 principal and interest, and shall covenant to fix, maintain and collect rates for water and water
42 service supplied by such district so as to assure that such net income and revenues will be
43 sufficient for the purposes herein required.

44 6. All bonds issued under the provisions of sections 247.010 to 247.220 shall be
45 payable serially, beginning not more than five years after the date they bear; the last
46 installment of any general obligation bonds so issued shall be payable not more than twenty
47 years after such date, and the last installment of any special obligation bonds so issued shall
48 be payable not more than thirty-five years after such date. Such bonds shall bear such rate of
49 interest, not exceeding six percent per annum, payable annually or semiannually, shall be
50 payable at such place or places, within or without the state of Missouri, shall be executed by
51 the president of the board of directors, attested by the clerk of said board, under the seal of the
52 district, and shall be of such denomination and be payable in such medium of payment, all as
53 the board of directors may determine; provided, further, that should any bond issue fail to
54 carry at an election held for that purpose, the board of directors shall have no power to call
55 another election on the question of the issuance of bonds for a period of four months
56 thereafter.

247.170. 1. Whenever any city owning a waterworks or water supply system extends
2 its corporate limits to include any part of the area in a public water supply district, and the city
3 and the board of directors of the district are unable to agree upon a service, lease or sale
4 agreement, or are unable to proceed under section 247.160, then upon the expiration of ninety
5 days after the effective date of the extension of the city limits, that part of the area of the

6 district included within the corporate limits of the city may be detached and excluded from
7 the district in the following manner:

8 (1) A petition to detach and exclude that part of the public water supply district lying
9 within the corporate limits of the city as such limits have been extended, signed by not less
10 than five percent of the registered voters who are patrons of the water supply district, or
11 twenty registered voters that are patrons of each subdistrict, whichever is less, shall be filed in
12 the circuit court of the county in which the district was originally organized.

13 (2) The court, being satisfied as to the sufficiency of the petition, shall call ~~[a special]~~
14 **an** election of the voters of the district **for the next general election day** at which election
15 the proposal to detach and exclude the part of the district lying within the corporate limits of
16 the city shall be submitted to the voters in the entire district for a vote thereon. The election
17 shall be conducted within the district by the election authority.

18 (3) The ballot shall briefly state the question to be voted on.

19 (4) In order to approve the detachment and exclusion of any part of the area in a
20 public water supply district, the proposal shall require the approval of not less than a majority
21 of the voters voting thereon.

22 (5) The election authorities shall thereafter promptly certify the result to the circuit
23 court. The court, acting as a court of equity, shall thereupon without delay enter a decree
24 detaching and excluding the area in question located within the corporate limits of the city
25 from the public water supply district; except that before the decree detaching and excluding
26 the area becomes final or effective, the city shall show to the court that it has assumed and
27 agreed to pay in lump sum or in installments not less than that proportion of the sum of all
28 existing liquidated general obligations and of all unpaid revenue bonds and interest thereon to
29 date of the water supply district as the assessed valuation of the real and tangible personal
30 property within the area sought to be detached and excluded bears to the assessed valuation of
31 all of the real and tangible personal property within the entire area of the district, according to
32 the official county assessment of property as of December thirty-first of the calendar year
33 next preceding the date of the election, and in addition thereto that the city has assumed and
34 agreed to assume or pay in a lump sum all contractual obligations of the water district that are
35 greater than twenty-five thousand dollars for debt that pertains to infrastructure, fixed assets
36 or obligations for the purchase of water, and to pay the court costs.

37 (6) The decree shall thereupon vest in the city the absolute title, free and clear of all
38 liens or encumbrances of every kind and character, to all tangible real and personal property
39 of the public water supply district located within the part of the district situated within the
40 corporate limits of the city with full power in the city to use and dispose of the tangible real
41 and personal property as it deems best in the public interest.

42 (7) If the proposal fails to receive the approval of the voters the question may be
43 again presented by another petition and again voted on, but not sooner than six months.

44 (8) Any and all sums paid out by the city under this section, other than the costs of the
45 election, shall be administered by the circuit court for the benefit of the holders of the then
46 existing and outstanding bonds of the district, and the remainder of such sums, if any, shall be
47 delivered to the district to be expended in the operation, maintenance and improvement of its
48 water distribution system.

49 2. Upon the effective date of any final order detaching and excluding any part of the
50 area of any public water supply district, or leasing, selling or conveying any of the water
51 mains, plant or equipment therein, the circuit court may, in the public interest, change the
52 boundaries of the public water supply district and again divide or redivide the district into
53 subdistricts for the election of directors in conformity with the provisions of section 247.040,
54 without further petition being filed with the court so to do.

247.180. 1. Regular elections and elections held for the purposes of section 247.130
2 shall be called ~~[annually by the board of directors on the first Tuesday after the first Monday~~
3 ~~in April]~~ **and take place on the general election day.** Such elections shall be conducted by
4 the appropriate election authority pursuant to chapter 115.

5 2. Notwithstanding any other provision of law, if there is only one candidate for the
6 post of director of any given subdistrict, then no election shall be held, and the candidate or
7 candidates shall assume the responsibilities of their offices at the same time and in the same
8 manner as if elected. If there is no candidate for the post of any given subdistrict, then no
9 election shall be held for that post and it shall be considered vacant, to be filled pursuant to
10 the provisions of section 247.060.

247.217. 1. Any two or more contiguous public water supply districts organized
2 under the provisions of sections 247.010 to 247.220 may be consolidated into a single district
3 by a decree of the circuit court in which the district with the largest acreage was originally
4 incorporated and organized.

5 2. Proceedings for consolidation of such districts shall be substantially as follows:
6 The board of directors of each of the districts to be consolidated shall authorize, by resolution
7 passed at a regular meeting or a special meeting called for such purpose, its president, on
8 behalf of the district, to petition the circuit court having jurisdiction for consolidation with
9 any one or more other contiguous public water supply districts.

10 3. Such petition shall be filed in the circuit court having jurisdiction and the court
11 shall set a date for a hearing thereon and the clerk shall give notice thereof in some newspaper
12 of general circulation in each county in which each of the districts proposed to be
13 consolidated is located.

14 4. Such notice shall be substantially as follows:

IN THE CIRCUIT COURT OF _____ COUNTY, MISSOURI
NOTICE OF THE FILING OF A PETITION
FOR CONSOLIDATION OF
PUBLIC WATER SUPPLY DISTRICT NO. _____,
OF _____ COUNTY, MISSOURI, AND
PUBLIC WATER SUPPLY DISTRICT NO. _____,
OF _____ COUNTY, MISSOURI

(Additional districts may be named as required.)

To all voters, landowners, and interested persons within the boundaries
of the above-described public water supply districts:

You are hereby notified:

1. That a petition has been filed in this court for the consolidation of
the above-named public water supply districts into one public
water supply district, as provided by law.
2. That a hearing on said petition will be held before this court on
the _____ day of _____, 20_____, at _____, _____m.
3. Exceptions or objections to the consolidation of said districts
may be made by any voters or landowners of any of such districts
proposed to be consolidated, provided such exceptions or
objections are filed in writing not less than five days prior to the
date set for the hearing on the petition.
4. The names and addresses of the attorneys for the petitioner are:

Clerk of the Circuit Court of
_____ County, Missouri

5. The notice shall be published in three consecutive issues of a weekly newspaper in
each county in which any portion of any district proposed to be consolidated lies, or in lieu
thereof, in twenty consecutive issues of a daily newspaper in each county in which any
portion of any district proposed to be consolidated lies; the last insertion of such notice to be
made not less than seven nor more than twenty-one days before the hearing.

6. The court, for good cause shown, may continue the case or the hearing thereon
from time to time until final disposition thereof.

7. Exceptions or objections to the consolidation of such districts may be made by any
voter or landowner within the boundaries of the proposed district. The exceptions or
objections shall be in writing and shall specify the grounds upon which the same are made
and shall be filed not later than five days before the date set for hearing the petition. If any

51 such exceptions or objections are filed, the court shall take them into consideration in passing
52 upon the petition for consolidation and shall also consider the evidence in support of the
53 petition. If the court finds that the consolidation will provide for the rendering of necessary
54 water service in the districts, and is in the best interest of the voters and the landowners of the
55 district, it shall, by its decree, approve such consolidation. The decree of consolidation shall
56 set an effective date for the consolidation of the districts and shall provide that the proposed
57 consolidated district shall be divided into five subdistricts and shall fix boundary lines of each
58 subdistrict, all of which subdistricts shall have approximately the same area and shall be
59 numbered.

60 8. The decree of consolidation shall not become final and conclusive until it has been
61 submitted to voters in each of the districts proposed to be included in the consolidated district.

62 9. If, upon canvass and declaration of the results, it is found and determined that the
63 question has been assented to by a majority of the voters of each district voting on the
64 question, the court shall issue its order declaring the results of the elections, declaring its
65 previous decree of consolidation to be final and conclusive, and in addition, the decree shall
66 provide for an election of a director from each of the subdistricts set forth in the decree of the
67 court as specified in subsection 7 of this section. The terms of office for the directors elected
68 at such election shall be as follows: The director elected from the subdistrict designated by
69 the circuit court as number one shall serve until the next regular election, or until his
70 successor has been elected and qualified; those directors elected from the subdistricts
71 designated by the circuit court as numbers two and three shall serve until the regular election
72 following the next regular election or until their successors have been elected and qualified;
73 those directors elected from the subdistricts designated by the circuit court as numbers four
74 and five shall serve until the annual regular election following the next two regular elections,
75 or until their successors have been elected and qualified. Thereafter all directors shall be
76 elected **at the general election and** as provided by sections 247.010 to 247.220. The election
77 shall be held at least thirty days before the effective date of the consolidation. The returns
78 shall be certified by the judges and clerks of election to the circuit court having jurisdiction
79 and the court shall thereupon enter its order naming the directors from each subdistrict.

80 10. The eligibility and requirements for a director for a consolidated district shall be
81 identical with those set forth in section 247.060 and no two members of the board shall reside
82 in the same subdistrict. Any candidate shall have his name imprinted upon the ballot,
83 provided he shall file a declaration of intention to become such a candidate with the clerk of
84 the circuit court.

85 11. In its final decree, the court shall designate a name for the consolidated district
86 which shall be as follows: Consolidated Public Water Supply District No. _____, of _____
87 County, Missouri.

88 12. On the effective date of the consolidation of the districts, the newly elected
89 directors shall organize in the same manner as is provided in sections 247.010 to 247.220, and
90 all of such provisions shall apply to consolidated public water supply districts in the same
91 manner as to other public water supply districts.

92 13. At the time of the effective date of the consolidation, all the property of the
93 original districts shall be combined and administered as one unit, which shall be subject to the
94 liens, liabilities and obligations of the original districts, provided that if any district included
95 in the consolidated district has issued general obligation bonds which are outstanding at the
96 time of the consolidation, any taxes to be levied to pay the bonds and interest thereon shall be
97 levied only upon the property within the original district issuing the bonds as it existed on the
98 date of such issuance. All special obligation or revenue bonds issued by any district included
99 in the consolidated district shall be paid in accordance with the terms thereof, without
100 preference, from the revenue received by the consolidated district.

101 14. A certified copy of the decrees of the court shall be filed in the office of the
102 recorder and in the office of the county clerk in each county in which any part of the
103 consolidated district is located, and in the office of the secretary of state. Such copies shall be
104 filed by the clerk of the circuit court and the filing fees shall be taxed as costs.

247.220. 1. Proceedings for the dissolution of a public water supply district shall be
2 substantially the same as proceedings for the formation of such a district, as follows: A
3 petition describing the boundaries of the district sought to be dissolved shall be filed with the
4 clerk of the circuit court of the county wherein the subject district is situate, or with the clerk
5 of the circuit court of the county having the largest acreage within the boundaries of the
6 subject district, in the event that the subject district embraces lands in more than one county.
7 Such petition, in addition to such boundary description, shall allege that further operation of
8 the subject district is inimicable to the best interests of the inhabitants of the district, that the
9 district should, in the interest of the public welfare and safety, be dissolved, that an alternative
10 water supplier is available and better able to supply water to the inhabitants of the district, and
11 such other information as may be useful to the court in determining whether the petition
12 should be granted and a decree of dissolution entered. Such petition shall also include a
13 detailed plan for payment of all debt and obligations of the district at the time of dissolution.
14 Such petition shall be accompanied by a cash deposit of fifty dollars as an advancement of the
15 costs of the proceeding and the petition shall be signed by not less than one-fifth of the
16 registered voters from each subdistrict, or fifty registered voters from each subdistrict,
17 whichever is less, within the subject district. The petition shall be verified by at least one of
18 the signers thereof and shall be served upon the board of directors of the district as provided
19 by law. The district shall be a party, and if the board of directors in its discretion determines

20 that such dissolution is not in the public interest, the district shall oppose such petition and
21 pay all cost and expense thereof.

22 2. Upon the filing of the petition, the same shall be presented to the circuit court, and
23 such court shall fix a date for a hearing on such petition, as provided in this section.
24 Thereupon, the clerk of the court shall give notice of the filing of the petition in some
25 newspaper of general circulation in the county in which the proceedings are pending, and if
26 the district extends into any other county or counties, such notice shall also be published in
27 some newspaper of general circulation in such other county or counties. The notice shall
28 contain a description of the subject boundary lines of the district and the general purposes of
29 the petition, and shall set forth the date fixed for the hearing on the petition, which shall not
30 be less than seven nor more than twenty-one days after the date of the last publication of the
31 notice and shall be on some regular judicial day of the court wherein the petition is pending.
32 Such notice shall be signed by the clerk of the circuit court and shall be published in three
33 successive issues of a weekly newspaper or in twenty successive issues of a daily newspaper.

34 3. The court, for good cause shown, may continue the case or the hearing thereon
35 from time to time until final disposition thereof.

36 4. Exceptions to the dissolution of a district may be made by any voter or landowner
37 of the district, and by the district as herein provided; such exceptions shall be filed not less
38 than five days prior to the date set for the hearing on the petition. Such exceptions shall
39 specify the grounds upon which the exceptions are filed and the court shall take them into
40 consideration in passing upon the petition and shall also consider the evidence in support of
41 the petition and in support of the exceptions made. Unless petitioners prove that all debts and
42 financial obligations of the district can be paid in full upon dissolution, the petition shall be
43 dismissed at the cost of the petitioners.

44 5. Should the court find that it would not be to the public interest to dissolve a district,
45 the petition shall be dismissed at the costs of the petitioners. If, however, the court should
46 find in favor of the petitioners, the court shall enter its interlocutory decree of dissolution
47 which decree shall provide for the submission of the question to the voters of the district in
48 substantially the following form:

49 Shall _____ Public Water Supply District be dissolved?

50 6. The decree of dissolution shall not become final and conclusive until it shall have
51 been submitted to the voters residing within the boundaries described in such decree and until
52 it shall have been assented to by a majority of two-thirds of the voters of the district voting on
53 the proposition **at the general election**. The decree shall provide for the submission of the
54 question and shall fix the date thereof. The returns shall be certified by the election authority
55 to the circuit court having jurisdiction in the case and the court shall thereupon enter its order
56 canvassing the returns and declaring the result of such election.

57 7. If, upon canvass and declaration, it is found and determined that the question shall
58 have been assented to by a majority of two-thirds of the voters of the district voting on such
59 proposition then the court shall, in such order declaring the result of the election, enter a
60 further order declaring the decree of dissolution to be final and conclusive. In the event,
61 however, that the court should find that the question had not been assented to by the majority
62 required, the court shall enter a further order declaring such decree of dissolution to be void
63 and of no effect. No appeal shall lie from any of the aforesaid orders. In the event that the
64 court declares the decree of dissolution to be final, as provided in this section, the clerk of the
65 circuit court shall file certified copies of such decree of dissolution and of such final order
66 with the secretary of state of the state of Missouri, and with the recorder of deeds of the
67 county or counties in which the district is situate and with the clerk of the county commission
68 of the county or counties in which the district is situate.

69 8. Notwithstanding anything in this section to the contrary, no district shall be
70 dissolved until after all of its debts shall have been paid, and the court, in its decree of
71 dissolution, shall provide for the disposition of the property of the district.

247.350. 1. The decree of incorporation shall not become final and conclusive until it
2 shall have been submitted to voters of the proposed district and until it shall have been
3 assented to by a majority vote of the voters of the district voting on the question.

4 2. The decree shall provide for the submission of the question of incorporating such
5 districts and to vote on the maximum rate of levy for general operating purposes if such
6 maximum rate shall exceed fifteen cents on the one hundred dollar valuation of the district,
7 shall fix the date for holding such election **as the general election date**.

8 3. The question of incorporating the district shall be submitted in substantially the
9 following form:

10 Shall there be incorporated a _____ metropolitan water supply district?

11 4. Any question to determine the maximum rate of levy for general operation
12 purposes in excess of fifteen cents on the one hundred dollars valuation shall be submitted in
13 substantially the following form:

14 Shall the _____ metropolitan water supply district be authorized to levy a tax not
15 exceeding _____ cents per one hundred dollars assessed valuation for general operating
16 purposes?

17 5. The return shall be certified to the circuit court having jurisdiction in the cause, and
18 said court shall thereupon enter its order canvassing said returns and declaring the result of
19 such election. If upon such canvass and declaration it is found and determined that a majority
20 of the voters of the district voting on the question shall have voted in favor of the question, the
21 court shall enter its further order declaring the decree of incorporation to be final and
22 conclusive. In the event, however, that the court shall find the majority shall not have voted

23 in favor of the question the court shall enter its further order declaring said decree of
24 incorporation to be void and of no effect.

25 6. If the court enters an order declaring the decree of incorporation to be final and
26 conclusive, it shall at the same time designate the first board of directors of said district from
27 among the names of the voters who have been named in one or more petitions filed in said
28 cause. The court shall designate and the decree shall contain the appointment of two of such
29 directors to serve for a term ending three years after the next succeeding second Tuesday in
30 April, two of such directors to serve for a term ending three years after the next succeeding
31 second Tuesday in April, two of such directors to serve for a term ending two years after the
32 next succeeding second Tuesday in April, and one of such directors to serve for a term ending
33 one year after the next succeeding second Tuesday in April. The directors thus appointed by
34 the court shall serve for the terms thus designated and until their successors shall have been
35 appointed or elected as provided in section 247.430.

36 7. The court shall at the same time enter an order of record declaring the result of the
37 submission of the question to determine the maximum rate of levy of the district, and shall set
38 forth the amount beyond which the board shall not thereafter have power to order a levy
39 except as otherwise provided in section 247.460 and which levy in no event shall exceed the
40 sum of twenty-five cents on the one hundred dollar assessed valuation.

247.470. 1. On or before the first day of May of each year, the board shall certify to
2 the county commission of the county within which the district is located a rate of levy so
3 fixed by the board as provided by law, with directions that at the time and in the manner
4 required by law for levy of taxes for county purposes such county commission shall levy a tax
5 at the rate so fixed and determined upon the assessed valuation of all the taxable tangible
6 property within the district, in addition to such other taxes as may be levied by such county
7 commission.

8 2. If the board thereafter in any year fixes and determines by resolution of the board a
9 rate of levy in excess of fifteen cents per one hundred dollars valuation or of the rate approved
10 by a vote of the majority of the voters of the district voting thereon, as provided herein for
11 general purposes, then the board shall order the submission of the question of levying a tax
12 rate in such increased amount to the voters of the district in the same manner so far as
13 practicable as is provided for the submission of the question to create a bonded indebtedness.
14 Such resolution of the board shall also fix the date upon which the election is to be held **at the**
15 **next general election date.**

16 3. The question shall be submitted in substantially the following form:

17 Shall the _____ metropolitan water supply district be authorized to levy an annual
18 rate of taxation not exceeding _____ cents per one hundred dollars assessed valuation for
19 general operating purposes?

247.550. 1. Any district organized hereunder shall have power to borrow money for
2 any of the purposes provided for in sections 247.230 to 247.670, and to issue bonds therefor.
3 In such event the board of directors shall proceed substantially as follows:

4 (1) The board shall adopt a resolution reciting the necessity for the borrowing of
5 money, the amount of money necessary to be raised, the purposes thereof, the amount and
6 type or character of bonds to be issued.

7 (2) Such resolution shall also fix the date of an election to be held for the purpose of
8 testing the sense of the voters of the district on the question to borrow money and issue bonds
9 in evidence thereof **at the next general election date**.

10 (3) Such resolution may submit at such election a proposal to issue general obligation
11 bonds or special revenue obligation bonds, or both. Districts organized under the provisions
12 of sections 247.230 to 247.670 may issue either general obligation bonds or special revenue
13 obligation bonds provided that the type or character of bonds to be issued shall be determined
14 by the board of directors in advance of calling the bond election and shall be stated in the
15 notice of election as herein provided.

16 2. If the question is to issue general obligation bonds, it must be assented to by two-
17 thirds of the voters of the district voting on the question; if the question is to issue special
18 revenue obligation bonds, it must be assented to by four-sevenths of the voters on the
19 question.

249.070. 1. After the incorporation of the district aforesaid it shall be the duty of the
2 court to order the election authority to call and hold an election **at the next general election**;
3 said election to be called and held in the manner herein provided, at which election the voters
4 residing within the sewer district may vote for three persons who shall form the board of
5 trustees for said district as herein provided.

6 2. In the order of such election the court shall also provide for submitting at such
7 election a proposition to incur indebtedness by the district in an amount not greater than the
8 estimate of the cost of constructing a system of sewers as provided in the report of the
9 engineer.

10 3. The notice shall state the purpose of the election and the amount of indebtedness to
11 be incurred.

249.150. On the first Tuesday in April after the expiration of two years from the date
2 of the election of the first board of trustees for respective terms of two, four and six years
3 each, an election shall be called and held by the board of trustees and every two years
4 thereafter shall be so called and held for the purpose of electing a trustee who shall serve for a
5 term of six years and until his successor shall have been elected and qualified to fill the office
6 of the trustee whose term may then expire and any vacancy then existing in the membership

7 of said board shall be filled at such election. **Beginning on August 28, 2026, such elections**
8 **shall be held on the general election date.**

249.1150. 1. There is hereby created within any county of the third classification
2 without a township form of government and with more than thirty-four thousand but less than
3 thirty-four thousand one hundred inhabitants, any county of the second classification without
4 a township form of government and with more than fifty-four thousand two hundred but less
5 than fifty-four thousand three hundred inhabitants, any county of the third classification
6 without a township form of government and with more than thirteen thousand seventy-five
7 but less than thirteen thousand one hundred seventy-five inhabitants, any county of the first
8 classification with more than two hundred forty thousand three hundred but less than two
9 hundred forty thousand four hundred inhabitants, any county of the third classification
10 without a township form of government and with more than nine thousand four hundred fifty
11 but less than nine thousand five hundred fifty inhabitants, any county of the third
12 classification without a township form of government and with more than twenty-eight
13 thousand six hundred but less than twenty-eight thousand seven hundred inhabitants, any
14 county of the first classification with more than thirty-nine thousand seven hundred but less
15 than thirty-nine thousand eight hundred inhabitants, any county of the third classification
16 without a township form of government and with more than thirty-one thousand but less than
17 thirty-one thousand one hundred inhabitants, and any county of the third classification
18 without a township form of government and with more than seventeen thousand nine hundred
19 but less than eighteen thousand inhabitants, the "Upper White River Basin Watershed
20 Improvement District". The watershed improvement district is authorized to own, install,
21 operate, and maintain decentralized or individual on-site wastewater treatment plants. The
22 watershed improvement district created under this section shall be a body corporate and a
23 political subdivision of the state of Missouri, shall be capable of suing and being sued in
24 contract in its corporate name, and shall be capable of holding such real and personal property
25 necessary for corporate purposes. The district shall implement procedures to regulate the area
26 within the district and to educate property owners within the district about the requirements
27 imposed by the district.

28 2. Any county included in the Upper White River Basin watershed improvement
29 district, as established in subsection 1 of this section, may choose to opt out of the district in
30 one of two ways:

31 (1) Upon the filing of a petition signed by at least twenty percent of the property
32 owners residing within the county, a proposal is submitted to the qualified voters within the
33 district boundaries. The ballot of submission shall be in substantially the following form:

34 Shall the county of _____ opt out of the Upper White River Basin
35 Watershed Improvement District?

36 ☐ YES ☐ NO

37 If you are in favor of the question, place an "X" in the box opposite
38 "YES". If you are opposed to the question, place an "X" in the box
39 opposite "NO".

40

41 If a simple majority of the votes cast in the county favors the proposal to opt out of **the**
42 district, then the county shall no longer be included in the Upper White River Basin
43 watershed improvement district, and shall cease all imposition, collection, and assessment of
44 any taxes associated with that district, beginning on the first day of the first month following
45 the election. If a simple majority of the votes cast in the county opposes the proposal to opt
46 out of the district, then the county shall remain a part of the Upper White River Basin
47 watershed improvement district. However, if a proposal to opt out of the district is not
48 approved, the governing body of the county shall not resubmit a proposal to the voters under
49 this section sooner than twelve months from the date of the last proposal submitted under this
50 section; or

51 (2) Upon the issuance of an order by the county commission, a proposal is submitted
52 to the qualified voters within the district boundaries to opt out of the Upper White River
53 Basin watershed improvement district. The ballot of submission shall be in substantially the
54 following form:

55 Shall the county of _____ opt out of the Upper White River Basin
56 Watershed Improvement District?

57 ☐ YES ☐ NO

58 If you are in favor of the question, place an "X" in the box opposite
59 "YES". If you are opposed to the question, place an "X" in the box
60 opposite "NO".

61

62 If a simple majority of the votes cast in the county favors the proposal to opt out of the Upper
63 White River Basin watershed improvement district, then the county shall no longer be
64 included in the Upper White River Basin watershed improvement district, and shall cease all
65 imposition, collection, and assessment of any taxes associated with that district, beginning on
66 the first day of the first month following the election. If a simple majority of the votes cast in
67 the county opposes the proposal to opt out of the Upper White River Basin watershed
68 improvement district, then the county shall remain a part of the Upper White River Basin
69 watershed improvement district. However, if a proposal to opt out of the Upper White River
70 Basin watershed improvement district is not approved, the governing body of the county shall

71 not resubmit a proposal to the voters under this section sooner than twelve months from the
72 date of the last proposal submitted under this section.

73 3. Any county who has successfully chosen to opt out of the Upper White River Basin
74 watershed improvement district under the provisions of subsection 2 of this section shall be
75 allowed to rejoin the district at any time, provided the county submits the proposal to rejoin
76 the district in one of two ways:

77 (1) Upon the filing of a petition signed by at least twenty percent of the property
78 owners residing within the county, a proposal is submitted to the qualified voters within the
79 county. The ballot of submission shall be in substantially the following form:

80 Shall the county of _____ rejoin the Upper White River Basin
81 Watershed Improvement District?

82 ☐ YES ☐ NO

83 If you are in favor of the question, place an "X" in the box opposite
84 "YES". If you are opposed to the question, place an "X" in the box
85 opposite "NO".
86

87 If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper
88 White River Basin watershed improvement district, then the county shall rejoin the district. If
89 a simple majority of the votes cast in the county opposes the proposal to rejoin the district,
90 then the county shall remain outside the Upper White River Basin watershed improvement
91 district. However, if a proposal to rejoin the Upper White River Basin watershed
92 improvement district is not approved, the governing body of the county shall not resubmit a
93 proposal to the voters under this section sooner than twelve months from the date of the last
94 proposal submitted under this section; or

95 (2) Upon the issuance of an order by the county commission, a proposal is submitted
96 to the qualified voters within the district boundaries to rejoin the Upper White River Basin
97 watershed improvement district. The ballot of submission shall be in substantially the
98 following form:

99 Shall the county of _____ rejoin the Upper White River Basin
100 Watershed Improvement District?

101 ☐ YES ☐ NO

102 If you are in favor of the question, place an "X" in the box opposite
103 "YES". If you are opposed to the question, place an "X" in the box
104 opposite "NO".
105

106 If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper
107 White River Basin watershed improvement district, then the county shall rejoin the Upper

108 White River Basin watershed improvement district. If a simple majority of the votes cast in
109 the county opposes the proposal to rejoin the Upper White River Basin watershed
110 improvement district, then the county shall remain outside the Upper White River Basin
111 watershed improvement district. However, if a proposal to rejoin the Upper White River
112 Basin watershed improvement district is not approved, the governing body of the county shall
113 not resubmit a proposal to the voters under this section sooner than twelve months from the
114 date of the last proposal submitted under this section.

115 4. The watershed improvement district created under this section shall have the power
116 to borrow money and incur indebtedness and evidence the same by certificates, notes, or
117 debentures, to issue bonds and use any one or more lawful funding methods the district may
118 obtain for its purposes at such rates of interest as the district may determine. Any bonds,
119 notes, and other obligations issued or delivered by the district may be secured by mortgage,
120 pledge, or deed of trust of any or all of the property within the district. Every issue of such
121 bonds, notes, or other obligations shall be payable out of property and revenues of the district
122 and may be further secured by other property within the district, which may be pledged,
123 assigned, mortgaged, or a security interest granted for such payment, without preference or
124 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
125 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
126 authorized by resolution of the district board, and shall bear such date or dates, and shall
127 mature at such time or times, but not in excess of thirty years, as the resolution shall specify.
128 Such bonds, notes, or other obligations shall be in such denomination, bear interest at such
129 rate or rates, be in such form, either coupon or registered, be issued as current interest bonds,
130 compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be
131 issued in such manner, be payable in such place or places, and be subject to redemption as
132 such resolution may provide, notwithstanding section 108.170. The bonds, notes, or other
133 obligations may be sold at either public or private sale, at such interest rates, and at such price
134 or prices as the district shall determine.

135 5. The county commission of any county located within the watershed improvement
136 district may authorize individual properties to be served by the district by adoption of a
137 resolution or upon the filing of a petition signed by at least twenty percent of the property
138 owners of the proposed area. The resolution or petition shall describe generally the size and
139 location of the proposed area.

140 6. In the event that any property within the watershed improvement district proposed
141 under this section lies within or is serviced by any existing sewer district formed under this
142 chapter, chapter 204, or chapter 250, the property shall not become part of the watershed
143 improvement district formed under this section unless the existing sewer district agrees to
144 refrain from providing service or to discontinue service to the property. No property shall

145 become part of the watershed district until the owner of that property has paid in full all
146 outstanding costs owed to an existing sewer district formed under this chapter, chapter 204, or
147 chapter 250.

148 7. Upon the creation of the watershed improvement district as authorized by this
149 section, a board of trustees for the district consisting of nine members shall be appointed. The
150 governing body of each county shall appoint one member to serve on the board. No trustee
151 shall reside in the same county as another trustee. Of the initial trustees appointed, five shall
152 serve terms of one year, and four shall serve terms of two years, as determined by lot. After
153 the initial appointments of the trustees, the successor trustees shall reside in the same county
154 as the prior trustee and be elected by the resident property owners of their county within the
155 district. Each trustee may be elected to no more than five consecutive two-year terms.
156 Vacancies shall be filled by the board. Each trustee shall serve until a successor is elected and
157 sworn. The trustees shall not receive compensation for their services, but may be reimbursed
158 for their actual and necessary expenses. The board shall elect a chair and other officers
159 necessary for its membership. The board shall enter into contracts with any person or entity
160 for the maintenance, administrative, or support work required to administer the district. The
161 board may charge reasonable fees and submit proposals to levy and impose property taxes to
162 fund the operation of the district to the qualified voters in the district, but such proposals shall
163 not become effective unless a majority of the qualified voters in the district voting on the
164 proposals approve the proposed levy and rate of tax. The board may adopt resolutions
165 necessary to the operation of the district.

166 8. No service shall be initiated to any property lying within the watershed
167 improvement district created under this section unless the property owner elects to have the
168 service provided by the district.

169 9. Any on-site wastewater treatment system installed on any property that participates
170 in the watershed improvement district formed under this section shall meet all applicable
171 standards for such on-site wastewater treatment systems under sections 701.025 to 701.059
172 and as required by rules or regulations promulgated by the board of trustees and the
173 appropriate state agencies.

174 10. Property owners participating in the watershed improvement district formed
175 under this section shall be required as a condition of continued participation to have a
176 maintenance plan approved by the watershed improvement district for the on-site wastewater
177 treatment systems on their properties. Such property owners shall also execute a utilities
178 easement to allow the district access to the system for maintenance purposes and inspections.
179 The property owner shall provide satisfactory proof that periodic maintenance is performed
180 on the sewage system. At a minimum the system shall be installed and maintained according

181 to the manufacturer's recommendations. The level of satisfactory proof required and the
182 frequency of periodic proof shall be determined by the board of trustees.

183 11. A district established under this section may, at a general [~~or primary~~] election,
184 submit to the qualified voters within the district boundaries a real property tax that shall not
185 exceed five cents per one hundred dollars assessed valuation to fund the operation of the
186 district. The ballot of submission shall be in substantially the following form:

187 Shall the _____ (name of district) impose a real property tax within
188 the district at a rate of not more than _____ (insert amount) dollars per
189 hundred dollars of assessed valuation to fund the operation of the
190 district?

191 ☐ YES ☐ NO

192 If you are in favor of the question, place an "X" in the box opposite
193 "YES". If you are opposed to the question, place an "X" in the box
194 opposite "NO".

195

196 If a majority of the votes cast in each county that is part of the district favor the proposal, then
197 the real property tax shall become effective in the district on the first day of the year following
198 the year of the election. If a majority of the votes cast in each county that is a part of the
199 district oppose the proposal, then that county shall not impose the real property tax authorized
200 in this section until after the county governing body has submitted another such real property
201 tax proposal and the proposal is approved by a majority of the qualified voters voting thereon.
202 However, if a real property tax proposal is not approved, the governing body of the county
203 shall not resubmit a proposal to the voters under this section sooner than twelve months from
204 the date of the last proposal submitted under this section.

205 12. The real property tax authorized by this section is in addition to all other real
206 property taxes allowed by law.

207 13. Once the real property tax authorized by this section is abolished or terminated by
208 any means, all funds remaining in the trust fund shall be used solely for the purposes
209 approved in the ballot question authorizing the tax. The tax shall not be abolished or
210 terminated while the district has any financing or other obligations outstanding. Any funds in
211 the trust fund which are not needed for current expenditures may be invested by the district in
212 the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or
213 repurchase agreements secured by such securities.

214 14. The governing body of any county included in the Upper White River Basin
215 watershed improvement district established in this section may designate groundwater
216 depletion areas within specific areas of the county and may require well volume monitoring.

217 However, any county included in this district may choose not to require well volume
218 monitoring.

251.615. 1. Any city or county that has agreed to form a regional economic
2 development district created under the regional economic development district law which
3 consists of all of one or more entire counties, all of one or more entire cities, or all of one or
4 more entire counties and one or more entire cities which are totally outside the boundaries of
5 those counties may impose, by resolution of the governing body of the city or county, a sales
6 tax on all retail sales made in the city or county which are subject to sales tax under chapter
7 144 for the benefit of the regional economic development district. The sales tax may be
8 imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one
9 percent or one-half of one percent on the receipts from the sale at retail of all tangible
10 personal property or taxable services at retail within any such city or county adopting such
11 tax, if such property and services are subject to taxation by the state of Missouri under the
12 provisions of sections 144.010 to 144.525. The resolution imposing the tax shall not become
13 effective unless the governing body of the city or county submits to the voters of the city or
14 county at any ~~[citywide, county, or state]~~ general~~[-primary, or special]~~ election a proposal to
15 authorize the city or county to impose a tax under this section. The tax authorized in this
16 section shall be in addition to all other sales taxes imposed by law and shall be stated
17 separately from all other charges and taxes.

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

20 Shall the city or county of _____ (insert city or county name) impose
21 a sales tax at the rate of _____ (insert amount) for economic
22 development purposes?

23 ☐ YES ☐ NO

24 If you are in favor of the question, place an "X" in the box opposite
25 "YES". If you are opposed to the question, place an "X" in the box
26 opposite "NO".
27

28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
29 favor of the proposal, then the resolution and any amendments thereto shall be in effect. If a
30 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
31 governing body of the city or county shall have no power to impose the sales tax authorized
32 by this section unless and until the proposal is resubmitted under this section and such
33 proposal is approved by a majority of the qualified voters voting thereon.

34 3. All sales taxes collected by the director of revenue under this section on behalf of
35 any city or county for the benefit of a regional economic development district, less one

36 percent for cost of collection which shall be deposited in the state's general revenue fund after
37 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a
38 special trust fund, which is hereby created, to be known as the "Regional Economic
39 Development District Sales Tax Trust Fund".

40 4. The moneys in the regional economic development district sales tax trust fund shall
41 not be deemed to be state funds and shall not be commingled with any funds of the state. The
42 director of revenue shall keep accurate records of the amount of money in the trust fund
43 which was collected in each city or county imposing a sales tax under this section, and the
44 records shall be open to the inspection of the board of the district, the governing body of the
45 city or county, and the public.

46 5. Not later than the tenth day of each month, the director of revenue shall distribute
47 all moneys deposited in the trust fund during the preceding month to the city or county which
48 levied the tax. Such funds shall be distributed to the treasurer of the governing body of the
49 city or county which shall deposit all such funds for the benefit of the district. All
50 expenditures of funds arising from the regional economic development district sales tax trust
51 fund shall be in accordance with the regional economic development district law.

52 6. The director of revenue may authorize the state treasurer to make refunds from the
53 amounts in the trust fund and credited to any city or county for erroneous payments and
54 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
55 such city or county.

56 7. If any city or county abolishes the tax, the governing body of the city or county
57 shall notify the director of revenue of the action at least ninety days prior to the effective date
58 of the repeal, and the director of revenue may order retention in the trust fund, for a period of
59 one year, of two percent of the amount collected after receipt of such notice to cover possible
60 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
61 the credit of such accounts. After one year has elapsed after the effective date of abolition of
62 the tax in such district, the director of revenue shall remit the balance in the account to the city
63 or county and close the account of that city or county. The director of revenue shall notify
64 each city or county of each instance of any amount refunded or any check redeemed from
65 receipts due the city or county.

66 8. Except as modified in and by this section, all provisions of sections 32.085 and
67 32.087 shall apply to the tax imposed under this section.

68 9. All revenue generated by the tax shall be deposited in a special trust fund and shall
69 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
70 special trust fund shall continue to be used solely for the designated purposes. Any funds in
71 the special trust fund which are not needed for current expenditures may be invested by the

72 city or county in accordance with applicable laws relating to the investment of other city or
73 county funds.

74 10. The board shall consider regional economic development plans, regional
75 economic development projects, or designations of a regional economic development district
76 and shall hold public hearings and provide notice of any such hearings. The board shall vote
77 on all proposed regional economic development plans, regional economic development
78 projects, or designations of a regional economic development district, and amendments
79 thereto, within thirty days following completion of the hearing on any such plan, project, or
80 designation, and shall make the final determination on use and expenditure of any funds
81 received from the tax imposed under this section.

82 11. Notwithstanding any other provision of law to the contrary, the regional economic
83 development district sales tax imposed under this section when imposed within a special
84 taxing district, including but not limited to a tax increment financing district, neighborhood
85 improvement district, or community improvement district, shall be excluded from the
86 calculation of revenues available to such districts, and no revenues from any sales tax
87 imposed under this section shall be used for the purposes of any such district unless approved
88 by the regional economic development district board established under the regional economic
89 development district law and the governing body of the city or county imposing the tax.

90 12. The board of the district shall make a report at least annually on the use of the
91 funds provided under this section and on the progress of any plan, project, or area designation
92 adopted under this section and shall make such report available to the public and the
93 governing body of the city or county imposing the tax.

94 13. (1) No city or county imposing a sales tax under this section may repeal or amend
95 such sales tax unless such repeal or amendment will not impair the district's ability to repay
96 any liabilities which it has incurred, money which it has borrowed, or revenue bonds, notes,
97 or other obligations which it has issued to finance any project or projects.

98 (2) Whenever the governing body of any city or county in which a regional economic
99 development district sales tax has been imposed in the manner provided by this section
100 receives a petition, signed by ten percent of the qualified voters of such city or county calling
101 for an election to repeal such regional economic development district sales tax, the governing
102 body shall, if such repeal will not impair the district's ability to repay any liabilities which it
103 has incurred, money which it has borrowed, or revenue bonds, notes, or other obligations
104 which it has issued to finance any project or projects, submit to the voters of such city or
105 county a proposal to repeal the regional economic development district sales tax imposed
106 under this section **at the next general election**. If a majority of the votes cast on the proposal
107 by the qualified voters voting thereon are in favor of the proposal to repeal the regional
108 economic development district sales tax, then the resolution imposing the regional economic

109 development district sales tax, along with any amendments thereto, is repealed. If a majority
110 of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal
111 the regional economic development district sales tax, then the resolution imposing the
112 regional economic development district sales tax, along with any amendments thereto, shall
113 remain in effect.

114 14. If any provision of the regional economic development district law or the
115 application thereof to any person or circumstance is held invalid, the invalidity shall not affect
116 other provisions or application of the regional economic development district law which can
117 be given effect without the invalid provision or application, and to this end the provisions of
118 the regional economic development district law are declared severable.

256.445. 1. Any political subdivision which contains a sponsor which has submitted
2 a plan which has been approved by the director pursuant to sections 256.435 to 256.445 may
3 submit to the qualified voters of the political subdivision the following question:

4 Shall the political subdivision of _____ (name of political
5 subdivision) incur indebtedness and issue general obligation bonds to
6 pay for all or part of the costs of establishing and maintaining a water
7 resource project with the political subdivision, the cost of all
8 indebtedness so incurred to be assessed by the governing body of ____
9 ____ (name of political subdivision) on property within the political
10 subdivision?

11 ☐ YES ☐ NO

12 2. If it appears that the required percentage of the voters of such political subdivision
13 voting on the proposition of incurring indebtedness submitted at the election were in favor of
14 incurring such indebtedness, the election authority shall make an order reciting the holding of
15 such election and the results thereof, both for and against the proposition, and if the result of
16 the election as certified shall be in favor of incurring the indebtedness and issuing the bonds,
17 then the governing body of the political subdivision shall direct the issuance thereof to the
18 amount of the debt authorized to be incurred, or any portion thereof, and shall either before or
19 at the time of doing so provide for the collection of an annual ad valorem tax upon all of the
20 taxable property within the political subdivision, which tax shall be sufficient to pay the
21 interest on such indebtedness as it falls due and also to create a sinking fund for the payment
22 of the principal thereof within twenty years from the date of contracting the same, such tax to
23 be levied and collected as provided for in chapter 137.

24 3. The governing body of the political subdivision shall have no power to levy or
25 collect any taxes for the payment of any indebtedness incurred by the political subdivision
26 pursuant to this section unless and until the voters of the political subdivision shall have
27 authorized the incurring of indebtedness at ~~an~~ **the general** election, but all such expenses

28 and indebtedness incurred by the political subdivision may be paid out of funds which may be
29 received by the political subdivision from the sale of bonds authorized by the voters at any
30 such election.

31 4. Such bonds shall be issued in denominations of one hundred dollars or some
32 multiple thereof; shall be payable to bearer, not later than twenty years from their date; shall
33 bear interest from their date at a rate not exceeding six percent per annum, payable annually
34 or semiannually; such interest payments to be evidenced by annexed coupons, and such bonds
35 shall not be sold for less than ninety-five percent of the face value thereof and together with
36 existing indebtedness of the political subdivision, if any, shall not exceed in the aggregate five
37 percent of the value of all of the taxable property in the political subdivision to be ascertained
38 by the assessment next before the last assessment for state and county purposes previous to
39 the incurring of such indebtedness.

40 5. Such bonds shall be signed by the presiding officer of the governing body of the
41 political subdivision attested by the signature of the secretary of the governing body with the
42 seal of the political subdivision affixed thereto. The bonds may be sold under the same
43 conditions as are provided for the sale of county road bonds.

44 6. All bonds issued under this section shall be registered in the office of the state
45 auditor as provided by law for the registration of bonds of cities and in the office of the
46 governing body of the political subdivision in a book kept for that purpose for registry, shall
47 show the number, date, amount, date of sale, name of the purchaser and the amount for which
48 the bond was sold.

49 7. The governing body of the political subdivision wherein such project is situate
50 shall certify the amount of money that will be required during the next succeeding year to pay
51 interest falling due on bonds issued and the principal of bonds maturing in such year, and the
52 amount necessary to cover the estimated expenses of maintaining such project in good
53 condition. The governing body shall, at the time it makes the levy for other taxes, by order
54 made, levy such a rate of taxes upon all the taxable property in the political subdivision as
55 will produce a sum of money sufficient for the purposes of the water resource project;
56 provided, that the governing body shall have no authority to levy such tax until the voters of
57 the political subdivision shall have voted to incur an indebtedness under the provisions of this
58 section.

59 8. On such order being made it shall be the duty of the governing body to cause such
60 rate of taxation to be extended upon the tax books against all the taxable property in the
61 political subdivision and the same shall be collected and remitted to the governing board of
62 the water project by the collector of the revenue of the political subdivision at the time, in the
63 manner, and by the same means as state, county, school and other taxes are collected and
64 remitted. All of the laws, rights and remedies provided by the laws of this state for the

65 collection of state, county, school and other taxes shall be applicable to the collection of taxes
66 herein authorized to be collected.

67 9. All taxes levied pursuant to this section shall be based upon the assessed valuation
68 of lands and other property in the political subdivision in accordance with the current record
69 of the assessed valuations of all taxable property within the political subdivision as may be
70 determined by the records in the assessor's office of the political subdivision and such tax
71 shall be prorated and an equal amount levied upon each one hundred dollars assessed
72 valuation.

321.210. On the first Tuesday in April after the expiration of at least two full calendar
2 years from the date of the election of the first board of directors, and on the first Tuesday in
3 April every two years thereafter, an election for members of the board of directors shall be
4 held in the district. Nominations shall be filed at the headquarters of the fire protection
5 district in which a majority of the district is located by paying a filing fee equal to the amount
6 of a candidate for county office as set forth under section 115.357 and filing a statement under
7 oath that the candidate possesses the required qualifications. The candidate receiving the
8 most votes shall be elected. Any new member of the board shall qualify in the same manner
9 as the members of the first board qualify. **Beginning August 28, 2026, such election shall**
10 **be held at the general election.**

321.225. 1. A fire protection district may, in addition to its other powers and duties,
2 provide emergency ambulance service within its district if a majority of the voters voting
3 thereon approve a proposition to furnish such service and to levy a tax not to exceed thirty
4 cents on the one hundred dollars assessed valuation to be used exclusively to supply funds for
5 the operation of an emergency ambulance service. The district shall exercise the same powers
6 and duties in operating an emergency ambulance service as it does in operating its fire
7 protection service.

8 2. The proposition to furnish emergency ambulance service may be submitted by the
9 board of directors at any ~~[municipal]~~ general~~[-primary or general]~~ election ~~[or at any election~~
10 ~~of the members of the board]~~.

11 3. The question shall be submitted in substantially the following form:

12 Shall the board of directors of _____ Fire Protection District be
13 authorized to provide emergency ambulance service within the
14 district and be authorized to levy a tax not to exceed thirty cents
15 on the one hundred dollars assessed valuation to provide funds
16 for such services?

17 4. If a majority of the voters casting votes thereon be in favor of emergency
18 ambulance service and the levy, the district shall forthwith commence such service.

19 5. As used in this section "emergency" means a situation resulting from a sudden or
20 unforeseen situation or occurrence that requires immediate action to save life or prevent
21 suffering or disability.

22 6. In addition to all other taxes authorized on or before September 1, 1990, the board
23 of directors of any fire protection district may, if a majority of the voters of the district voting
24 thereon approve, levy an additional tax of not more than forty cents per one hundred dollars
25 of assessed valuation to be used for the support of the ambulance service or partial or
26 complete support of a paramedic first responder program. The proposition to levy the tax
27 authorized by this subsection may be submitted by the board of directors at the next ~~[annual~~
28 ~~election of the members of the board or at any regular municipal or school election conducted~~
29 ~~by the county clerk or board of election commissioners in such district or at a special election~~
30 ~~called for the purpose, or upon petition of five hundred registered voters of the district]~~
31 **general election.** A separate ballot containing the question shall read as follows:

32 Shall the board of directors of the _____ Fire Protection District
33 be authorized to levy an additional tax of not more than forty
34 cents per one hundred dollars assessed valuation to provide funds
35 for the support of an ambulance service or partial or complete
36 support of a paramedic first responder program?

37 ☐ FOR THE PROPOSITION

38 ☐ AGAINST THE PROPOSITION

39 (Place an X in the square opposite the one for which you wish to
40 vote.)

41
42 If a majority of the qualified voters casting votes thereon be in favor of the question, the board
43 of directors shall accordingly levy a tax in accordance with the provisions of this subsection,
44 but if a majority of voters casting votes thereon do not vote in favor of the levy authorized by
45 this subsection, any levy previously authorized shall remain in effect.

321.242. 1. The governing body of any fire protection district which operates within
2 and has boundaries identical to a city with a population of at least thirty thousand but not
3 more than thirty-five thousand inhabitants which is located in a county of the first
4 classification, excluding a county of the first classification having a population in excess of
5 nine hundred thousand, or the governing body of any municipality having a municipal fire
6 department may impose a sales tax in an amount of up to one-half of one percent on all retail
7 sales made in such fire protection district or municipality which are subject to taxation
8 pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section
9 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax
10 imposed pursuant to the provisions of this section shall be effective unless the governing body

11 of the fire protection district or municipality submits to the voters of such fire protection
12 district or municipality, at a ~~[county or state]~~ general~~[-primary or special]~~ election, a proposal
13 to authorize the governing body of the fire protection district or municipality to impose a tax.

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

16 Shall _____ (insert name of district or municipality) impose
17 a sales tax of _____ (insert rate of tax) for the purpose of
18 providing revenues for the operation of the _____ (insert fire
19 protection district or municipal fire department)?

20 ☐ YES ☐ NO

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
23 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a
24 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
25 governing body of the fire protection district or municipality shall not impose the sales tax
26 authorized in this section unless and until the governing body of such fire protection district
27 or municipality resubmits a proposal to authorize the governing body of the fire protection
28 district or municipality to impose the sales tax authorized by this section and such proposal is
29 approved by a majority of the qualified voters voting thereon.

30 3. All revenue received by a fire protection district or municipality from the tax
31 authorized pursuant to the provisions of this section shall be deposited in a special trust fund
32 and shall be used solely for the operation of the fire protection district or the municipal fire
33 department.

34 4. All sales taxes collected by the director of revenue pursuant to this section or
35 section 321.246 on behalf of any fire protection district or municipality, less one percent for
36 cost of collection which shall be deposited in the state's general revenue fund after payment of
37 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
38 fund, which is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund".
39 Any moneys in the fire protection district sales tax trust fund created prior to August 28,
40 1999, shall be transferred to the fire protection sales tax trust fund. The moneys in the fire
41 protection sales tax trust fund shall not be deemed to be state funds and shall not be
42 commingled with any funds of the state. The director of revenue shall keep accurate records
43 of the amount of money in the trust fund and of the amounts which were collected in each fire
44 protection district or municipality imposing a sales tax pursuant to this section, and the
45 records shall be open to the inspection of officers of the fire protection district or municipality
46 and the public. Not later than the tenth day of each month, the director of revenue shall
47 distribute all moneys deposited in the trust fund during the preceding month to the fire

48 protection district or municipality which levied the tax. Such funds shall be deposited with
49 the treasurer of each such fire protection district or municipality, and all expenditures of funds
50 arising from the fire protection sales tax trust fund shall be for the operation of the fire
51 protection district or the municipal fire department and for no other purpose.

52 5. The director of revenue may make refunds from the amounts in the trust fund and
53 credited to any fire protection district or municipality for erroneous payments and
54 overpayments made and may redeem dishonored checks and drafts deposited to the credit
55 of such fire protection districts or municipalities. If any fire protection district or
56 municipality abolishes the tax, the fire protection district or municipality shall notify the
57 director of revenue of the action at least ninety days prior to the effective date of the repeal
58 and the director of revenue may order retention in the trust fund, for a period of one year, of
59 two percent of the amount collected after receipt of such notice to cover possible refunds or
60 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
61 such accounts. After one year has elapsed after the effective date of abolition of the tax in
62 such fire protection district or municipality, the director of revenue shall remit the balance in
63 the account to the fire protection district or municipality and close the account of that fire
64 protection district or municipality. The director of revenue shall notify each fire protection
65 district or municipality of each instance of any amount refunded or any check redeemed from
66 receipts due the fire protection district or municipality. In the event a tax within a fire
67 protection district is approved pursuant to this section, and such fire protection district is
68 dissolved, if the boundaries of the fire protection district are identical to that of the city, the
69 tax shall continue and proceeds shall be distributed to the governing body of the city formerly
70 containing the fire protection district and the proceeds of the tax shall be used for fire
71 protection services within such city.

72 6. Except as modified in this section, all provisions of sections 32.085 and 32.087
73 shall apply to the tax imposed pursuant to this section.

321.244. 1. Any fire protection district which has revised or reduced any levy which
2 it has been authorized to impose under the provisions of section 321.225, 321.240, 321.241,
3 321.243, 321.246, 321.610, or 321.620, under any provision of the constitution or laws of this
4 state, may increase each such revised or reduced levy up to, but not in excess of, the
5 maximum limits allowed under the section authorizing the rate of levy sought to be increased
6 by submitting the following proposition to the voters of the district at any ~~[primary]~~ general
7 ~~[or special]~~ election:

8 Shall the board of directors of the _____ Fire Protection District be
9 authorized to increase the rate of levy for _____ (insert purpose of
10 which tax is levied) from _____ cents to _____ cents on each one
11 hundred dollars of assessed valuation?

12 ☐ YES ☐ NO

13 2. If any of the propositions submitted under subsection 1 of this section is approved
14 by a majority of the voters of the district voting thereon, the board of directors may increase
15 the levy which was the subject of such proposition to the amount authorized by such
16 proposition.

321.246. 1. The governing body of any fire protection district which operates within
2 both a county with a charter form of government and with a population greater than six
3 hundred thousand but less than nine hundred thousand and a county of the fourth
4 classification with a population greater than thirty thousand but less than thirty-five thousand
5 and that adjoins a county with a charter form of government, the governing body of any fire
6 protection district which contains a city of the fourth classification having a population
7 greater than two thousand four hundred when the city is located in a county with a charter
8 form of government having a population greater than one hundred fifty thousand and the
9 county contains a portion of a city with a population greater than three hundred fifty
10 thousand, or the governing body of any fire protection district that operates in a county of the
11 third classification with a population greater than fourteen thousand but less than fifteen
12 thousand may impose a sales tax in an amount of up to one-half of one percent on all retail
13 sales made in such fire protection district which are subject to taxation pursuant to the
14 provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in
15 addition to any and all other sales taxes allowed by law, except that no sales tax imposed
16 pursuant to the provisions of this section shall be effective unless the governing body of the
17 fire protection district submits to the voters of the fire protection district, at a ~~[county or state]~~
18 ~~general[, primary or special]~~ election, a proposal to authorize the governing body of the fire
19 protection district to impose a tax.

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

22 Shall the fire protection district of _____ (district's name)
23 impose a district-wide sales tax of _____ for the purpose of
24 providing revenues for the operation of the fire protection
25 district?

26 ☐ YES ☐ NO

27

28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
29 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a
30 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
31 governing body of the fire protection district shall not impose the sales tax authorized in this

32 section unless and until the governing body of the fire protection district resubmits a proposal
33 to authorize the governing body of the fire protection district to impose the sales tax
34 authorized by this section and such proposal is approved by a majority of the qualified voters
35 voting thereon.

36 3. All revenue received by a fire protection district from the tax authorized pursuant
37 to the provisions of this section shall be deposited in a special trust fund and shall be used
38 solely for the operation of the fire protection district.

39 4. All sales taxes collected by the director of revenue pursuant to this section on
40 behalf of any fire protection district, less one percent for cost of collection which shall be
41 deposited in the state's general revenue fund after payment of premiums for surety bonds as
42 provided in section 32.087, shall be deposited in the fire protection sales tax trust fund
43 established pursuant to section 321.242. The moneys in the fire protection sales tax trust fund
44 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
45 The director of revenue shall keep accurate records of the amount of money in the trust and
46 which was collected in each fire protection district imposing a sales tax pursuant to this
47 section, and the records shall be open to the inspection of officers of the fire protection district
48 and the public. Not later than the tenth day of each month, the director of revenue shall
49 distribute all moneys deposited in the trust fund during the preceding month to the fire
50 protection district which levied the tax. Such funds shall be deposited with the treasurer of
51 each such fire protection district, and all expenditures of funds arising from the fire protection
52 sales tax trust fund shall be for the operation of the fire protection district and for no other
53 purpose.

54 5. The director of revenue may make refunds from the amounts in the trust fund and
55 credited to any fire protection district for erroneous payments and overpayments made and
56 may redeem dishonored checks and drafts deposited to the credit of such fire protection
57 districts. If any fire protection district abolishes the tax, the fire protection district shall notify
58 the director of revenue of the action at least ninety days prior to the effective date of the
59 repeal and the director of revenue may order retention in the trust fund, for a period of one
60 year, of two percent of the amount collected after receipt of such notice to cover possible
61 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
62 the credit of such accounts. After one year has elapsed after the effective date of abolition of
63 the tax in such fire protection district, the director of revenue shall remit the balance in the
64 account to the fire protection district and close the account of that fire protection district. The
65 director of revenue shall notify each fire protection district of each instance of any amount
66 refunded or any check redeemed from receipts due the fire protection district. In the event a
67 tax within a fire protection district is approved under this section, and such fire protection
68 district is dissolved, the tax shall lapse on the date that the fire protection district is dissolved

69 and the proceeds from the last collection of such tax shall be distributed to the governing
70 bodies of the counties formerly containing the fire protection district and the proceeds of the
71 tax shall be used for fire protection services within such counties.

72 6. Except as modified in this section, all provisions of sections 32.085 and 32.087
73 shall apply to the tax imposed pursuant to this section.

321.460. 1. Two or more fire protection districts may consolidate with each other in
2 the manner hereinafter provided, and only if the districts have one or more common
3 boundaries, in whole or in part, or are located within the same county, in whole or in part, as
4 to any respective two of the districts which are so consolidating.

5 2. By a majority vote of each board of directors of each fire protection district
6 included within the proposed consolidation, a consolidation plan may be adopted. The
7 consolidation plan shall include the name of the proposed consolidated district, the legal
8 description of the boundaries of each district to be consolidated, and a legal description of the
9 boundaries of the consolidated district, the amount of outstanding bonds, if any, of each
10 district proposed to be consolidated, a listing of the firehouses within each district, and the
11 names of the districts to be consolidated.

12 3. Each board of the districts approving the plan for proposed consolidation shall duly
13 certify and file in the office of the clerk of the circuit court of the county in which the district
14 is located a copy of the plan of consolidation, bearing the signatures of those directors who
15 vote in favor thereof, together with a petition for consolidation. The petition may be made
16 jointly by all of the districts within the respective plan of consolidation. A filing fee of fifty
17 dollars shall be deposited with the clerk, on the filing of the petition, against the costs of
18 court.

19 4. The circuit court sitting in and for any county to which the petition is presented is
20 hereby vested with jurisdiction, power and authority to hear the same, and to approve the
21 consolidation and order such districts consolidated, after holding an election, as hereinafter
22 provided.

23 5. If the circuit court finds the plan for consolidation to have been duly approved by
24 the respective boards of directors of the fire protection districts proposed to be consolidated,
25 then the circuit court shall enter its order of record, directing the submission of the question.

26 6. The order shall direct publication of notice of election, and shall fix the date thereof
27 **for the next general election.** The order shall direct that the elections shall be held to vote on
28 the proposition of consolidating the districts and to elect three persons, having the
29 qualifications declared in section 321.130 and being among the then directors of the districts
30 proposed to be consolidated, to become directors of the consolidated district.

31 7. The question shall be submitted in substantially the following form:

32 Shall the _____ Fire Protection Districts and the _____ Fire Protection District be
33 consolidated into one fire protection district to be known as the _____ Fire Protection
34 District, with tax levies not in excess of the following amounts: maintenance fund _____
35 cents per one hundred dollars assessed valuation; ambulance service _____ cents per one
36 hundred dollars assessed valuation; pension fund _____ cents per one hundred dollars
37 assessed valuation; and dispatching fund _____ cents per one hundred dollars assessed
38 valuation?

39 8. If, upon the canvass and declaration, it is found and determined that a majority of
40 the voters of the districts voting on the proposition or propositions have voted in favor of the
41 proposition to incorporate the consolidated district, then the court shall then further, in its
42 order, designate the first board of directors of the consolidated district, who have been elected
43 by the voters voting thereon, the one receiving the third highest number of votes to hold office
44 until the first Tuesday in April which is more than one year after the date of election, the one
45 receiving the second highest number of votes to hold office until two years after the first
46 Tuesday aforesaid, and the one receiving the highest number of votes until four years after the
47 first Tuesday in April as aforesaid. If any other propositions are also submitted at the
48 election, the court, in its order, shall also declare the results of the votes thereon. If the court
49 shall find and determine, upon the canvass and declaration, that a majority of the voters of the
50 consolidated district have not voted in favor of the proposition to incorporate the consolidated
51 district, then the court shall enter its order declaring the proceedings void and of no effect, and
52 shall dismiss the same at the cost of petitioners.

321.552. 1. The governing body of any ambulance or fire protection district may
2 impose a sales tax in an amount up to one percent on all retail sales made in such ambulance
3 or fire protection district which are subject to taxation pursuant to the provisions of sections
4 144.010 to 144.525 provided that such sales tax shall be accompanied by a reduction in the
5 district's tax rate as defined in section 137.073. The tax authorized by this section shall be in
6 addition to any and all other sales taxes allowed by law, except that no sales tax imposed
7 pursuant to the provisions of this section shall be effective unless the governing body of the
8 ambulance or fire protection district submits to the voters of such ambulance or fire protection
9 district, at a ~~[municipal or state]~~ general~~[-primary or special]~~ election, a proposal to authorize
10 the governing body of the ambulance or fire protection district to impose a tax pursuant to this
11 section.

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

14 Shall _____ (insert name of ambulance or fire protection
15 district) impose a sales tax of _____ (insert amount up to one
16 percent) for the purpose of providing revenues for the operation

of the _____ (insert name of ambulance or fire protection district) and the total property tax levy on properties in the _____ (insert name of the ambulance or fire protection district) shall be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year's revenue collected from this sales tax?

☐ YES

☐ NO

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

3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax authorized in this section shall be in effect and the governing body of the ambulance or fire protection district shall lower the level of its tax rate by an amount which reduces property tax revenues by an amount equal to fifty percent of the amount of sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the ambulance or fire protection district shall not impose the sales tax authorized in this section unless and until the governing body of such ambulance or fire protection district resubmits a proposal to authorize the governing body of the ambulance or fire protection district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

4. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in a special trust fund, and be used solely for the purposes specified in the proposal submitted pursuant to this section for so long as the tax shall remain in effect.

5. All sales taxes collected by the director of revenue pursuant to this section, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection District Sales Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and the amount collected in each district imposing a sales tax pursuant to this section, and the records shall be open to inspection by officers of the county and to the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the governing body of the

52 district which levied the tax; such funds shall be deposited with the board treasurer of each
53 such district.

54 6. The director of revenue may make refunds from the amounts in the trust fund and
55 credit any district for erroneous payments and overpayments made, and may redeem
56 dishonored checks and drafts deposited to the credit of such district. If any district abolishes
57 the tax, the district shall notify the director of revenue of the action at least ninety days prior
58 to the effective date of the repeal and the director of revenue may order retention in the trust
59 fund, for a period of one year, of two percent of the amount collected after receipt of such
60 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
61 and drafts deposited to the credit of such accounts. After one year has elapsed after the
62 effective date of abolition of the tax in such district, the director of revenue shall remit the
63 balance in the account to the district and close the account of that district. The director of
64 revenue shall notify each district of each instance of any amount refunded or any check
65 redeemed from receipts due the district.

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

321.610. 1. In addition to all other limits set forth in this chapter, the board in
2 counties of the first classification shall in each year determine the amount of money necessary
3 to be raised by taxation, and shall fix a rate of levy which, when levied upon every dollar of
4 the taxable tangible property within the district as shown by the last completed assessment,
5 and with other revenues, will raise the amount required by the district annually to supply
6 funds for paying the expenses of organization and operation and the costs of acquiring,
7 supplying and maintaining the property, works and equipment of the district, and maintain the
8 necessary personnel, which rate of levy shall not exceed forty cents on the one hundred
9 dollars valuation. The board in any county of the first classification having a population in
10 excess of nine hundred thousand may fix an additional rate not to exceed twenty-five cents on
11 the hundred dollars valuation and the board in all other first classification counties may fix an
12 additional rate, not to exceed fifteen cents on the hundred dollars valuation, the revenues from
13 which shall be deposited in a special fund and used only for the pension program of the
14 district, by submitting the following question to the voters at the ~~[municipal-general, primary~~
15 ~~or]~~ general election in such district or at any election at which a member of the board of
16 directors is to be elected:

17 Shall the board of directors of _____ Fire Protection District be authorized to levy an
18 annual tax rate of _____ cents per one hundred dollars valuation, the revenues from which
19 shall be deposited in a special fund and used only for the pension program of the district?

20 2. Any district approving a tax levy rate pursuant to the provisions of subsection 1 of
21 this section shall transfer all revenue collected plus interest monthly for deposit in the district

22 retirement fund. The board of directors for the fire protection district shall comply with the
23 prudent investor standard for investment fiduciaries as provided in section 105.688 when
24 investing the assets of the pension program.

25 3. Any district may impose a tax not to exceed ten cents on the one hundred dollars
26 valuation, in addition to the rate which the board may levy pursuant to this section, by
27 submitting the following question to the voters at any election in such district held ~~[on the~~
28 ~~first Tuesday in April of any year]~~ **at the general election:**

29 Shall the board of directors of _____ Fire District be authorized to increase the
30 annual tax rate from _____ cents to _____ cents on the hundred dollars assessed valuation?
31

32 and in addition thereto, to fix a rate of levy which will enable it to promptly pay in full when
33 due all interest on and principal of bonds and other obligations of the district, and to pay any
34 indebtedness authorized by a vote of the people as provided by sections 321.010 to 321.450;
35 and in the event of accruing defaults or deficiencies in the bonded or contractual
36 indebtedness, an additional levy may be made as provided in section 321.260.

321.620. 1. Fire protection districts in first class counties may, in addition to their
2 other powers and duties, provide ambulance service within their district if a majority of the
3 voters voting thereon approve a proposition to furnish such service and to levy a tax not to
4 exceed thirty cents on the one hundred dollars assessed valuation to be used exclusively to
5 supply funds for the operation of an emergency ambulance service. The district shall exercise
6 the same powers and duties in operating an ambulance service as it does in operating its fire
7 protection service. As used in this section "emergency" means a situation resulting from a
8 sudden or unforeseen situation or occurrence that requires immediate action to save life or
9 prevent suffering or disability.

10 2. The proposition to furnish ambulance service may be submitted by the board of
11 directors at any ~~[municipal] general[, primary or general]~~ election ~~[or at any election of the~~
12 ~~members of the board or upon petition by five hundred voters of such district].~~

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

14 Shall the board of directors of _____ Fire Protection District be
15 authorized to provide ambulance service within the district and
16 be authorized to levy a tax not to exceed thirty cents on the one
17 hundred dollars assessed valuation to provide funds for such
18 services?

19 4. If a majority of the voters casting votes thereon be in favor of ambulance service
20 and the levy, the district shall forthwith commence such service.

21 5. In addition to all other taxes authorized on or before September 1, 1990, the board
22 of directors of any fire protection district may, if a majority of the voters of the district voting

23 thereon approve, levy an additional tax of not more than forty cents per one hundred dollars
24 of assessed valuation to be used for the support of the ambulance service, or partial or
25 complete support of a paramedic first responder program. The proposition to levy the tax
26 authorized by this subsection may be submitted by the board of directors at the next [annual
27 ~~election of the members of the board or at any regular municipal or school election conducted~~
28 ~~by the county clerk or board of election commissioners in such district or at a special election~~
29 ~~called for the purpose, or upon petition of five hundred registered voters of the district]~~
30 **general election.** A separate ballot containing the question shall read as follows:

31 Shall the board of directors of the _____ Fire Protection District
32 be authorized to levy an additional tax of not more than forty
33 cents per one hundred dollars assessed valuation to provide funds
34 for the support of an ambulance service or partial or complete
35 support of a paramedic first responder program?

36 □ FOR THE PROPOSITION

37 □ AGAINST THE PROPOSITION

38 (Place an X in the square opposite the one for which you wish to
39 vote).

41 If a majority of the qualified voters casting votes thereon be in favor of the question, the board
42 of directors shall accordingly levy a tax in accordance with the provisions of this subsection,
43 but if a majority of voters casting votes thereon do not vote in favor of the levy authorized by
44 this subsection, any levy previously authorized shall remain in effect.

321.688. 1. The board of directors of any fire protection districts located wholly
2 within any county of the first classification may consolidate with each other upon the passage
3 of a joint resolution by each board desiring to consolidate. The joint resolution shall not
4 become effective unless each board submits to the voters residing within the fire protection
5 districts at a [state] general[, primary, or special] election a proposal to authorize the
6 consolidation under this section.

7 2. The ballot of submission for the consolidation authorized in this section shall be in
8 substantially the following form:

9 Shall _____ (insert the name of the fire protection districts) be
10 consolidated into one fire protection district, to be known as the _____
11 (insert name of proposed consolidated fire protection district)?

12 ☐ YES ☐ NO

13 If you are in favor of the question, place an "X" in the box opposite
14 "YES". If you are opposed to the question, place an "X" in the box
15 opposite "NO".

16

17 If a majority of the votes cast on the question by the qualified voters voting thereon in each
18 existing fire protection district are in favor of the question, then the consolidation shall
19 become effective on January first of the year immediately following the approval of the
20 consolidation, unless the consolidation is approved at a November election, in which case the
21 consolidation shall become effective on January first of the second year following the
22 approval of the consolidation.

23 3. The board of directors of any consolidated fire protection district created under this
24 section shall consist of the existing board members of the fire protection districts that were
25 consolidated. Upon the occurrence of a vacancy in the membership of the board, the number
26 of members on the board may be reduced upon approval by a majority of the remaining board
27 members, but the number of seats shall not be reduced to fewer than five. The terms of office
28 for board members shall be identical to the terms of office the board members were originally
29 elected to serve before the consolidation.

30 4. Upon the approval of consolidation under this section, the consolidated district
31 shall be a political subdivision of this state and a body corporate, with all the powers of like or
32 similar corporations, and with all the powers, privileges, and duties of fire protection districts
33 under this chapter. All properties, rights, assets, and liabilities of the fire protection districts
34 which are consolidated, including outstanding bonds thereof if any, shall become the
35 properties, rights, assets, and liabilities of the consolidated fire protection district.

36 5. The consolidated fire protection district shall levy the same taxes as levied in the
37 fire protection district with the lowest tax levy before the consolidation unless a tax levy is
38 specifically set forth in the ballot language approved by the voters of the consolidating
39 districts, except that the tax levy of the consolidated district shall not exceed the highest tax
40 levy of the consolidating districts.

573.505. 1. In order to defray the costs of background checks conducted pursuant to
2 section 573.503, any city not within a county and any county may, by ordinance or order,
3 impose a sales tax on all retail sales which are subject to taxation under the provisions of
4 sections 144.010 to 144.510 made in such city or county by any adult cabaret. The tax
5 authorized by this section shall not be levied at a rate which would amount to a sum greater
6 than ten percent of the gross receipts of any such business. The tax authorized by this section
7 shall be in addition to any and all other sales taxes allowed by law, except that no order or
8 ordinance imposing a sales tax under the provisions of this section shall be effective unless
9 the governing body of the city or county submits to the voters of the city or county, at a [city,
10 ~~county or state~~] general[, primary, or special] election, a proposal to authorize the governing
11 body of the city or county to impose a tax.

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

14 Shall the city or county of _____ (city's or county's name) impose a
15 sales tax upon adult cabarets of _____ (insert amount) for a period not
16 to exceed _____ (insert number) years for the purpose of investigating
17 the background of the employees of such businesses and for the general
18 law enforcement use of the sheriff's office with existing revenues to be
19 used for either purpose?

20 ☐ YES ☐ NO

21 If you are in favor of the question, place an "X" in the box opposite
22 "YES". If you are opposed to the question, place an "X" in the box
23 opposite "NO".

25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
26 favor of the proposal, then the ordinance or order and any amendments thereto shall become
27 effective on the first day of the second calendar quarter after the director of revenue receives
28 notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are
29 opposed to the proposal, then the governing body of the city or county shall have no power to
30 impose the sales tax authorized by this section unless and until the governing body of the city
31 or county shall again have submitted another proposal to authorize the governing body of the
32 city or county to impose the sales tax authorized by this section and such proposal is approved
33 by a majority of the qualified voters voting thereon.

34 3. All revenue received by a city or county from the tax authorized under the
35 provisions of this section shall be deposited in a special trust fund and shall be used by the
36 city or county for the investigation of the backgrounds of persons employed at any adult
37 cabaret in such city or county and for the general law enforcement use of the sheriff's office.
38 Any funds in such special trust fund which are not needed for current expenditures may be
39 invested by the governing body in accordance with applicable laws relating to the investment
40 of other city or county funds.

41 4. The tax authorized by this section shall terminate four years from the date on which
42 such tax was initially imposed by the city or county, unless sooner abolished by the governing
43 body of the city or county.

44 5. All sales taxes collected by the director of revenue under this section on behalf of
45 any city or county, less one percent for cost of collection which shall be deposited in the
46 state's general revenue fund after payment of premiums for surety bonds as provided in
47 section 32.087, shall be deposited with the state treasurer in a special trust fund, which is
48 hereby created, to be known as the "City and County Background Check Tax Trust Fund".

49 The moneys in the trust fund shall not be deemed to be state funds and shall not be
50 commingled with any funds of the state. The director of revenue shall keep accurate records
51 of the amount of money in the trust fund which was collected in each city or county imposing
52 a sales tax under this section, and the records shall be open to the inspection of officers of the
53 city or county and the public. Not later than the tenth day of each month, the director of
54 revenue shall distribute all moneys deposited in the trust fund during the preceding month to
55 the city or county which levied the tax. Such funds shall be deposited with the city or county
56 treasurer of each such city or county, and all expenditures of funds arising from the trust fund
57 shall be by an appropriation act to be enacted by the governing body of each such city or
58 county.

59 6. The director of revenue may authorize the state treasurer to make refunds from the
60 amounts in the trust fund and credited to any city or county for erroneous payments and
61 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
62 such cities or counties. If any city or county abolishes the tax, the city or county shall notify
63 the director of revenue of the action at least ninety days prior to the effective date of the
64 repeal and the director of revenue may order retention in the trust fund, for a period of one
65 year, of two percent of the amount collected after receipt of such notice to cover possible
66 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
67 the credit of such accounts. After one year has elapsed after the effective date of abolition of
68 the tax in such city or county, the director of revenue shall authorize the state treasurer to
69 remit the balance in the account to the city or county and close the account of that city or
70 county. The director of revenue shall notify each city or county of each instance of any
71 amount refunded or any check redeemed from receipts due the city or county.

72 7. Except as modified in this section, all provisions of sections 32.085 and 32.087
73 shall apply to the tax imposed under this section.

74 8. As used in this section, the term "city" means any city not within a county.

644.032. 1. The governing body of any municipality or county may impose, by
2 ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail
3 sales made in such municipality or county which are subject to taxation under the provisions
4 of sections 144.010 to 144.525. The tax authorized by this section and section 644.033 shall
5 be in addition to any and all other sales taxes allowed by law, except that no ordinance or
6 order imposing a sales tax under the provisions of this section and section 644.033 shall be
7 effective unless the governing body of the municipality or county submits to the voters of the
8 municipality or county, at a ~~[municipal, county or state]~~ general~~[, primary or special]~~ election,
9 a proposal to authorize the governing body of the municipality or county to impose a tax,
10 provided, that the tax authorized by this section shall not be imposed on the sales of food, as

11 defined in section 144.014, when imposed by any county with a charter form of government
12 and with more than one million inhabitants.

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

15 Shall the municipality (county) of _____ impose a sales tax of _____
16 (insert amount) for the purpose of providing funding for _____ (insert
17 either storm water control, or local parks, or storm water control and
18 local parks) for the municipality (county)?

19 ☐ YES ☐ NO

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
22 favor of the proposal, then the ordinance or order and any amendments thereto shall be in
23 effect on the first day of the second quarter after the director of revenue receives notice of
24 adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed
25 to the proposal, then the governing body of the municipality or county shall not impose the
26 sales tax authorized in this section and section 644.033 until the governing body of the
27 municipality or county resubmits another proposal to authorize the governing body of the
28 municipality or county to impose the sales tax authorized by this section and section 644.033
29 and such proposal is approved by a majority of the qualified voters voting thereon; however,
30 in no event shall a proposal pursuant to this section and section 644.033 be submitted to the
31 voters sooner than twelve months from the date of the last proposal pursuant to this section
32 and section 644.033.

33 3. All revenue received by a municipality or county from the tax authorized under the
34 provisions of this section and section 644.033 shall be deposited in a special trust fund and
35 shall be used to provide funding for storm water control or for local parks, or both, within
36 such municipality or county, provided that such revenue may be used for local parks outside
37 such municipality or county if the municipality or county is engaged in a cooperative
38 agreement pursuant to section 70.220.

39 4. Any funds in such special trust fund which are not needed for current expenditures
40 may be invested by the governing body in accordance with applicable laws relating to the
41 investment of other municipal or county funds.

644.034. 1. To promote tourism by maintaining the quality of the waters of the state,
2 the governing body of any county containing part of a Corp of Engineers lake, any county of
3 the third classification without a township form of government with at least thirty-two
4 thousand but not more than thirty-five thousand inhabitants or any county of the first
5 classification without a charter form of government with a population of at least two hundred
6 thousand inhabitants may impose, by ordinance or order, a sales tax in the amount of up to

7 one-fourth of one percent on all retail sales made in such county which are subject to taxation
8 pursuant to the provisions of sections 144.010 to 144.525, for the purpose of providing
9 improved treatment of wastewater and water pollution abatement, including establishment of
10 new wastewater treatment facilities or expansion or other improvements to existing
11 wastewater treatment facilities, and the governing body of any county, in conjunction with
12 the imposition of any sales tax pursuant to this subsection, may have the option to issue bonds
13 to preliminarily fund the provision of improved treatment of wastewater and water pollution
14 abatement as specified in this subsection. The tax authorized by this section shall be in
15 addition to any and all other sales taxes allowed by law; except that, no ordinance or order
16 imposing a sales tax pursuant to the provisions of this section shall be effective unless the
17 governing body of the county submits to the voters of the county, at a ~~[county or state]~~ general
18 ~~[primary or special]~~ election, a proposal to authorize the governing body of the county to
19 impose a tax. In addition, a county shall only be authorized to issue bonds in conjunction
20 with any sales tax imposed pursuant to this section after the governing body of the county
21 submits to the voters of the county, at a ~~[county or state]~~ general~~[primary or special]~~
22 election, a proposal to authorize the governing body of the county to issue bonds. Any sales
23 tax imposed pursuant to this section shall not be authorized for a period of more than five
24 years; provided that, if sales tax is imposed pursuant to this section in conjunction with the
25 issuance of bonds, the sales tax shall expire upon full repayment of all bonds issued.

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

28 (1) If the proposal submitted involves only authorization to impose the tax authorized
29 by this section the ballot shall contain substantially the following:

30 Shall the county of _____ (county's name) impose a countywide sales
31 tax of _____ (insert amount) for the purpose of providing improved
32 treatment of wastewater and water pollution abatement, including
33 establishment of new wastewater treatment facilities or expansion or
34 other improvements to existing wastewater treatment facilities in the
35 county?

36 ☐ YES ☐ NO

37 If you are in favor of the question, place an "X" in the box opposite
38 "YES". If you are opposed to the question, place an "X" in the box
39 opposite "NO"

40 ; or

41 (2) If the proposal submitted involves authorization to impose the tax authorized by
42 this section, authorization to issue bonds to preliminarily fund the provision of improved
43 treatment of wastewater and water pollution abatement as specified in subsection 1 of this

80 4. Once the tax authorized by this section is abolished or is terminated by any means,
81 all funds remaining in the special trust fund shall be used solely for the purposes specified in
82 the proposal submitted pursuant to subsection 2 of this section within such county. Any funds
83 in such special trust fund which are not needed for current expenditures may be invested by
84 the governing body in accordance with applicable laws relating to the investment of other
85 county funds.

86 5. All sales taxes collected by the director of revenue under this section on behalf of
87 any county, less one percent for cost of collection which shall be deposited in the state's
88 general revenue fund after payment of premiums for surety bonds as provided in section
89 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the
90 "Local Wastewater Treatment Sales Tax Trust Fund". The moneys in the local wastewater
91 treatment sales tax trust fund shall not be deemed to be state funds and shall not be
92 commingled with any funds of the state. The director of revenue shall keep accurate records
93 of the amount of money in the trust and which was collected in each county imposing a sales
94 tax pursuant to this section, and the records shall be open to the inspection of officers of the
95 county and the public. Not later than the tenth day of each month the director of revenue shall
96 distribute all moneys deposited in the trust fund during the preceding month to the county
97 which levied the tax; such funds shall be deposited with the county treasurer of each such
98 county, and all expenditures of funds arising from the local wastewater treatment sales tax
99 trust fund shall be by an appropriation act to be enacted by the governing body of each such
100 county. Expenditures may be made from the fund for any purposes authorized pursuant to
101 subsection 2 of this section in the ordinance or order adopted by the governing body
102 submitting the local wastewater treatment tax to the voters.

103 6. The director of revenue may authorize the state treasurer to make refunds from the
104 amounts in the trust fund and credited to any county for erroneous payments and
105 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
106 such counties. If any county abolishes the tax, the county shall notify the director of revenue
107 of the action at least ninety days prior to the effective date of the repeal and the director of
108 revenue may order retention in the trust fund, for a period of one year, of two percent of the
109 amount collected after receipt of such notice to cover possible refunds or overpayment of the
110 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
111 After one year has elapsed after the effective date of abolition of the tax in such county, the
112 director of revenue shall remit the balance in the account to the county and close the account
113 of that county. The director of revenue shall notify each county of each instance of any
114 amount refunded or any check redeemed from receipts due the county.

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

117 8. All provisions of chapter 108 shall apply to any bonds issued pursuant to this
118 section.

119 9. For purposes of this section, the term "wastewater treatment and water pollution
120 abatement" is limited to the following:

121 (1) Establishment of new wastewater treatment facilities or expansion or other
122 improvement to existing wastewater treatment facilities;

123 (2) Elimination or reduction of the release of water pollutants affecting waters of the
124 state located in the county; and

125 (3) Use of funds as matching funds for grants or loans from the clean water
126 commission pursuant to this chapter.

650.399. 1. The board of commissioners may, by a majority vote of its members,
2 request that the governing body of the county submit to the qualified voters of such county at
3 a general~~[-primary or special]~~ election either of the questions contained in subsection 2 of
4 this section. The governing body may approve or deny such request. The governing body
5 may also vote to submit such question without a request of the board of commissioners. The
6 county election official shall give legal notice of the election pursuant to chapter 115.

7 2. The questions shall be put in substantially the following form:

8 (1) Shall (name of county) establish an emergency communications
9 system fund to establish (and/or) maintain an emergency
10 communications system, and for which the county shall levy a tax of
11 (insert exact amount, not to exceed six cents) per each one hundred
12 dollars assessed valuation therefor, to be paid into the fund for that
13 purpose?

14 ☐ YES ☐ NO

15 ; or

16 (2) Shall (name of county) establish an emergency communications
17 system fund to establish (and/or) maintain an emergency
18 communications system, and for which the county shall levy a sales tax
19 of (insert exact amount, not to exceed one-tenth of one percent), to be
20 paid into the fund for that purpose?

21 ☐ YES ☐ NO

22 3. The election shall be conducted and vote canvassed in the same manner as other
23 county elections. If the majority of the qualified voters voting thereon vote in favor of such
24 tax, then the county shall levy such tax in the specified amount, beginning in the tax year
25 immediately following its approval. The tax so levied shall be collected along with other
26 county taxes in the manner provided by law. If the majority of the qualified voters voting
27 thereon vote against such tax, then such tax shall not be imposed unless such tax is

28 resubmitted to the voters and a majority of the qualified voters voting thereon approve such
29 tax.

30 4. If a majority of the votes cast on the question by the qualified voters voting thereon
31 are in favor of the question authorizing a sales tax, then the tax shall become effective on the
32 first day of the second calendar quarter after the director of revenue receives notification of
33 adoption of the local sales tax. Any sales tax levied under this section shall apply to all retail
34 sales made within the county which are subject to sales tax under chapter 144, except sales of
35 food as defined in section 144.014. If a majority of the votes cast on the question by the
36 qualified voters voting thereon are opposed to the question authorizing the sales tax, then the
37 tax shall not become effective unless and until the question is resubmitted under this section
38 to the qualified voters and such question is approved by a majority of the qualified voters
39 voting on the question, but no question shall be resubmitted under this section sooner than
40 twelve months from the date of the last question submitted to and opposed by the voters under
41 this section.

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

44 6. All revenue collected under this section by the director of the department of
45 revenue on behalf of any county, except for one percent for the cost of collection which shall
46 be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
47 which is hereby created and shall be known as the "County Emergency Communications
48 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund
49 shall not be deemed to be state funds, and shall not be commingled with any funds of the
50 state. The director may make refunds from the amounts in the fund and credited to the county
51 for erroneous payments and overpayments made, and may redeem dishonored checks and
52 drafts deposited to the credit of such county. Any funds in the special fund which are not
53 needed for current expenditures shall be invested in the same manner as other funds are
54 invested. Any interest and moneys earned on such investments shall be credited to the fund.
55 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
56 deposited in the fund during the preceding month by distributing the sum due the county as
57 certified by the director of revenue to the county treasurer, or such other officer as may be
58 designated by the county ordinance or order, of each county imposing the tax authorized by
59 this section.

60 7. If the tax is repealed or terminated by any means, all funds remaining in the special
61 trust fund shall continue to be used solely for the designated purposes, and the county shall
62 notify the director of the department of revenue of the action at least ninety days before the
63 effective date of the repeal and the director may order retention in the trust fund, for a period
64 of one year, of two percent of the amount collected after receipt of such notice to cover

65 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
66 deposited to the credit of such accounts. After one year has elapsed after the effective date of
67 abolition of the tax in such county, the director shall remit the balance in the account to the
68 county and close the account of that county. The director shall notify each county of each
69 instance of any amount refunded or any check redeemed from receipts due the county.

✓