

# Missouri Revised Statutes

## Chapter 66 Constitutional Charter Counties, Miscellaneous Provisions

- [←Chapter: 65](#)
- [Chapter: 67→](#) August 28, 2015

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**Violation of county ordinance, where prosecuted--costs andprocedures--judges of county municipal courts, appointment,qualifications--divisions--recording of proceedings--certainviolations of state traffic laws may be heard.**

**66.010.** 1. Any county framing and adopting a charter for its own government under the provisions of Section 18, Article VI of the Constitution of this state, may prosecute and punish violations of its county ordinances in the circuit court of such counties in the manner and to the extent herein provided or in a county municipal court. In addition, the county may prosecute and punish municipal ordinance violations in the county municipal court pursuant to a contract with any municipality within the county. Any county municipal court established pursuant to the provisions of this section shall have jurisdiction over violations of that county's ordinances and the ordinances of municipalities with which the county has a contract to prosecute and punish violations of municipal ordinances of the city. Costs and procedures in any such county municipal court shall be governed by the provisions of law relating to municipal ordinance violations in municipal divisions of circuit courts.

2. In any county which has elected to establish a county municipal court pursuant to this section, the judges for such court shall be appointed by the county executive of such county, subject to confirmation by the legislative body of such county in the same manner as confirmation for other county appointed officers. The number of judges appointed, and qualifications for their appointment, shall be established by ordinance of the county.

3. The number of divisions of such county municipal court and its term shall be established by ordinance of the county.

4. Except in any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, the ordinance of the county shall provide for regular sessions of court in the evening hours after 6:00 p.m. and at locations outside the county seat. In any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, the ordinance of the county may provide for regular sessions of court in the evening hours after 6:00 p.m. and at locations outside the county seat.

5. Judges of the county municipal court shall be licensed to practice law in this state and shall be residents of the county in which they serve. Municipal court judges shall not accept or handle cases in their practice of law which are inconsistent with their duties as a municipal court judge and shall not be a judge or prosecutor for any other court.

6. In establishing the county municipal court, provisions shall be made for appropriate circumstances whereby defendants may enter not guilty pleas and obtain trial dates by telephone or written communication without personal appearance, or to plead guilty and deliver by mail or electronic transfer or other approved method the specified amount of the fine and costs as otherwise provided by law, within a specified period of time.

7. In a county municipal court established pursuant to this section, the county may provide by ordinance for court costs not to exceed the sum which may be provided by municipalities for municipal violations before municipal courts. The county municipal judge may assess costs against a defendant who pleads guilty or is found guilty except in those cases where the defendant is found by the judge to be indigent and unable to pay the costs. The costs authorized in this subsection are in addition to service costs, witness fees and jail costs that may otherwise be authorized to be assessed, but are in lieu of other court or judge costs or fees. Such costs shall be collected by the authorized clerk and deposited into the county treasury.

8. Provisions shall be made for recording of proceedings, except that if such proceedings are not recorded, then, in that event, a person aggrieved by a judgment of a traffic judge or commissioner shall have the right of a trial de novo. The procedures for perfecting the right of a trial de novo shall be the same as that provided under sections [512.180](#) to [512.320](#), except that the provisions of subsection 2 of section [512.180](#) shall not apply to such cases. In the event that such proceedings are recorded, all final decisions of the county municipal court shall be appealable on such record to the appellate court with appropriate jurisdiction.

9. Any person charged with the violation of a county ordinance in a county which has established a county municipal court under the provisions of this section shall, upon request, be entitled to a trial by jury before a county municipal court judge. Any jury trial shall be heard with a record being made.

10. In the event that a court is established pursuant to this section, the circuit judges of the judicial circuit with jurisdiction within that county may authorize the judges of the county municipal court to act as commissioners to hear in the first instance nonfelony violations of state law involving motor vehicles as provided by local rule.

(L. 1951 p. 397 § I, A.L. 1978 H.B. 1634, A.L. 1992 S.B. 529, A.L. 1993 S.B. 177, A.L. 2007 S.B. 22)

**CROSS REFERENCE:**

All costs to establish and operate a county municipal court shall be borne by such county, [479.500](#)

**Style of prosecutions--complaints--sufficiency of testimony.**

66.020. 1. All prosecutions for the violation of such a county ordinance shall be titled:

"The county of ..... against ....." (naming the county and the person or persons charged).

2. The complaint when made by a peace officer against any person arrested without process and in custody shall be reduced to writing and sworn to by such officer and an information filed with the court as provided in section 66.030 before such person shall be put upon his trial.

3. In no case shall a judgment of conviction be rendered except when sufficient legal testimony is given on a public trial or upon a plea of guilty.

(L. 1951 p. 397 § 2, A.L. 1978 H.B. 1634)

Effective 1-2-79

#### **Informations by county counselor.**

66.030. All informations involving violation of county ordinances shall be made by the county counselor, or his assistants, on their oath of office and shall be filed with the court as soon as practicable, and before the party accused shall be put upon his trial or required to answer the charge for which he may be held in custody; provided, that complaints subscribed and sworn to by any other person competent to testify against the accused shall be filed and proceeded upon in the same manner as complaints alleging the commission of a misdemeanor.

(L. 1951 p. 397 § 3, A.L. 1978 H.B. 1634)

Effective 1-2-79

#### **Warrants, how directed and executed.**

66.040. All warrants issued by the court shall be directed to the sheriff or peace officer of the county and executed by them at any place within the county, and not elsewhere, unless said warrants are endorsed in the manner provided for warrants in criminal cases, and when so endorsed shall be served in other counties as provided for warrants in criminal cases.

(L. 1951 p. 397 § 4, A.L. 1978 H.B. 1634)

Effective 1-2-79

#### **Cause heard, when--postponement--bond.**

66.050. When any person shall be arrested, charged with a violation of a county ordinance, and brought before the court, it shall be the duty of the court to hear and determine forthwith the complaint alleged against the defendant, unless for good cause the trial is postponed to a time certain, in which case the defendant shall be required to enter into a recognizance, with sufficient security, conditioned that he will appear before said court at the time and place appointed, then and there to answer the complaint made against him; and if he fails or refuses to enter into such recognizance, the defendant shall be committed to the county jail and held to answer the complaint as aforesaid.

(L. 1951 p. 397 § 5, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Forfeiture of recognizance, when--procedure--record of judgment required, when.**

**66.060.** 1. In case of a breach of any recognizance entered into as provided herein, the recognizance shall be deemed forfeited and the court shall cause it to be prosecuted against the principal and surety or against either of them alone. Such action shall be in the name of the county as plaintiff, and all moneys recovered in any such action shall be paid over to the county treasurer to the credit of the general revenue fund of the county.

2. Judgments rendered under this section shall be tried with a record being made and may be appealed in like manner and within the same time as provided with respect to judgments in misdemeanor cases.

(L. 1951 p. 397 § 6, A.L. 1978 H.B. 1634, A.L. 1985 S.B. 5, et al.)

Effective 1-1-87

**Several persons jointly charged--amendment of complaint.**

**66.070.** Complaints filed alleging violation of a county ordinance may include any number of persons charged with the same offense, and no proceedings shall be dismissed or defendant discharged by reason of any informality or irregularity in any complaint; but such complaint may, by leave of the court, at any time before or during the trial prior to the retirement of the jury or the findings of the judge, be amended without prejudice to the proceedings.

(L. 1951 p. 397 § 7, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Punishment assessed, when--maximum penalty.**

**66.080.** 1. If the defendant pleads or is found guilty of a violation of a county ordinance, the judge shall declare and assess the punishment prescribed by ordinance according to his finding or verdict of the jury and render judgment accordingly and for costs, except that the punishment so assessed shall not exceed a fine of more than one thousand dollars or imprisonment in the county jail for more than one year or both such fine and imprisonment.

2. It shall be a part of such judgment that the defendant stand committed until such judgment is complied with.

(L. 1951 p. 397 § 8, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Prosecuting witness to give security for costs, when.**

66.090. In the event a complaint is made by a person other than the county counselor or a peace officer, the court may require the complainant to give security for the costs in such action.

(L. 1951 p. 397 § 9, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Fines recorded--how paid.**

66.100. All fines paid in prosecutions involving the violation of a county ordinance shall be recorded in a separate docket of fines, and the officer collecting such fines shall turn them over to the county treasurer to be credited as provided by ordinance; and all costs shall be assessed, charged and paid as in other misdemeanor cases in circuit courts.

(L. 1951 p. 397 § 10, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Court fees and costs, how collected--disposition.**

66.110. In each proceeding had in circuit court involving a violation of a county ordinance the same fees and costs shall be allowed and collected as in other misdemeanor cases. All such fees and costs charged and collected shall be paid over by the responsible clerk in the manner provided by sections 488.010 to 488.020\*. The county shall not be required to pay fees pursuant to this section.

(L. 1951 p. 397 § 10a, A.L. 1978 H.B. 1634, A.L. 1996 S.B. 869)

Effective 7-1-97

\*Original rolls contain "section 514.015" which was changed to effectuate the court cost bill.

**Change of venue--disqualification of judge--procedure.**

66.120. A change of venue and disqualification of judge shall be allowed for the same reasons and proceeded upon in the same manner as in other misdemeanor cases.

(L. 1951 p. 397 § 11, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Sheriff to enforce ordinances.**

66.130. The sheriff or other law enforcement officials authorized by county charter or ordinance of such county are charged with the enforcement of all county ordinances.

(L. 1951 p. 397 § 12, A.L. 1978 H.B. 1634)

Effective 1-2-79

**Procedure same as in misdemeanor cases.**

66.140. Unless in conflict with the provisions of this chapter, all provisions of law relating to proceedings before associate circuit judges in circuit courts in misdemeanors shall apply to actions before such courts involving the violation of county ordinances; except that a judgment establishing that an individual has violated a county ordinance shall not be deemed to be a conviction for a misdemeanor within the meaning of section 556.040\*. Such cases involving the violation of county ordinances shall be heard before associate circuit judges in the same manner as other misdemeanor cases unless such cases are assigned to a circuit judge for hearing. The same provisions relative to application for trial de novo or appeal shall apply in county ordinance violation cases as in other misdemeanor cases.

(L. 1951 p. 397 § 13, A.L. 1978 H.B. 1634)

Effective 1-2-79

\*Section 556.040 repealed by S.B. 60, 1977.

#### **Municipal records transmitted to county agency, when.**

66.200. The official responsible for law enforcement in any municipality in a first class county having a charter form of government shall cause an exact copy of all the police records of the municipality pertaining to all violations constituting felonies or misdemeanors punishable by a jail sentence except traffic violations which arose after January 1, 1960, to be delivered to the official or agency responsible for law enforcement in the unincorporated areas of the county within six months after October 13, 1963. After copies of all existing police records have been delivered to the county officer or agency, exact copies of subsequent municipal police records pertaining to such violations shall be transmitted to the county authority immediately after the information is obtained by the municipal police and all records of the county agency shall be available to the municipal police. Final disposition of the violations shall be transmitted to the county agency.

(L. 1963 p. 122 § 1)

#### **Failure to comply with section 66.200--misdemeanor.**

66.210. Any officer who willfully fails to perform any of the duties imposed by section 66.200 shall be guilty of a misdemeanor.

(L. 1963 p. 122 § 2)

#### **Highway patrol records, copies to county--access.**

66.220. The superintendent of the state highway patrol shall cause copies of appropriate records of the patrol pertaining to the violations set out in section 66.200 which occur in the county after October 13, 1963, to be transmitted to the officer or agency responsible for law enforcement in the unincorporated areas of any first class county having a charter form of government, and the state highway patrol shall have access to all records of the county.

(L. 1963 p. 122 § 3)

**Forms.**

66.230. All the records required to be transmitted by sections 66.200 and 66.220 shall be transmitted and kept on forms approved and supplied by the county agency.

(L. 1963 p. 122 § 4)

**Records center outside county--access.**

66.240. If the county agency, by contract or by any other means, forwards police records to any other agency or record center not located in the county, then the municipal police and state highway patrol shall forward its police records which are required to be transmitted to the central agency. The municipal police and state highway patrol shall have full access to all information pertaining to all the records at the central agency located out of the county.

(L. 1963 p. 122 § 5)

**Law enforcement service--voter approval, tax levy, amount--ballotform--collection. (Jackson County)**

66.265. 1. Any county of the first classification having a charter form of government and containing part of a city with a population of three hundred thousand or more inhabitants may, after voter approval pursuant to subsection 2 of this section, levy an annual tax for the purpose of providing law enforcement services within such county in an amount not to exceed fourteen cents per one hundred dollars assessed valuation.

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

Shall ..... County impose a property tax upon all real and tangible personal property within the county at a rate of ..... (insert the amount) cents per one hundred dollars assessed valuation for the purpose of providing revenue for law enforcement within the county?

[ ] YES [ ] NO

If a majority of the qualified voters voting on the question within the county vote in favor of the tax, such tax shall be levied and collected pursuant to this section. If a majority of the voters voting on the question within the county vote against the tax, no such tax shall be levied and collected pursuant to this section.

3. The county collector of each county in which the authority is located shall collect the property taxes upon all real property and tangible personal property within that county in the same manner as any other property taxes are collected. The governing body of the county shall use the proceeds of the tax prescribed in this section solely for providing law enforcement services in the county.

(L. 1992 H.B. 1503 § 1)

Effective 6-9-92

**County utilities license tax authorized, rate limited (St. Louis County).**

66.300. The county council or other legislative authority of any first class county having a population of over six hundred thousand inhabitants is hereby authorized to impose a license tax whereby every public utility engaged in the business of supplying or furnishing electricity, electrical power, electrical service, gas, gas service, water, water service, sewer service, telegraph service or exchange telephone service in the part of the county outside incorporated cities shall pay to the county, as a license or occupational tax, an amount not in excess of five percent of the gross receipts derived from such business within the unincorporated areas of the county.

(L. 1967 1st Ex. Sess. p. 871 § 1, A.L. 1991 S.B. 34)

**Revenue, how used.**

66.310. The revenue received from the license tax on public utilities shall be used for police and law enforcement purposes in the part of the county outside incorporated cities.

(L. 1967 1st Ex. Sess. p. 871 § 2)

**County motor vehicle license tax authority, amount limited--exemption(St. Louis County).**

66.320. 1. The county council or other legislative authority of any first class county having a population of over six hundred thousand inhabitants may levy and collect license taxes from the owners of motor vehicles, residing in that part of the county outside of incorporated cities, and may require the display of license plates or stickers. The license tax, including the cost of plates, sticker and notarial fees, shall not exceed the amounts provided for in section 301.340, RSMo 1959.

2. No such county license tax shall be collected from a resident of any unincorporated area of the county for motor vehicles used exclusively outside of the unincorporated area, and that fact may be shown by an affidavit of the motor vehicle owner.

(L. 1967 1st Ex. Sess. p. 872 §§ 1, 2, A.L. 1991 S.B. 34)

**Revenue, how used.**

66.330. The revenue received from the levy and collection of the license tax shall be used for police and law enforcement purposes in that part of the county outside of incorporated cities.

(L. 1967 1st Ex. Sess. p. 872 § 3)

**County cigarette tax authorized, rate limit (St. Louis County).**

66.340. The county council or other legislative authority of any first class county having a population of over six hundred thousand inhabitants is hereby authorized to impose a tax on the sale of cigarettes made of tobacco or any substitute for tobacco not to exceed two and one-half mills per cigarette sold in such county.

(L. 1967 1st Ex. Sess. p. 872 § 1, A.L. 1991 S.B. 34)

**Tax to be collected by state division of collection, one percent retained by state--receipts, how distributed, minimum amount provided.**

66.350. 1. The county cigarette tax shall be collected by the division of collection of the state department of revenue. The division shall each day retain, from the county tax collected, one percent of the amount collected and deposit that amount in the state general revenue fund to help defray the cost to the state of collecting and distributing this tax.

2. On the first of each month the division shall distribute the balance of the tax collected during the previous month to the county that levied the tax and the cities, towns and villages located within the county in the following manner: To the county which levied the tax, a percentage of the distributable revenue equal to the percentage ratio that the population of the unincorporated areas of that county bears to the total population of the county and to each city, town or village located wholly within the taxing county; a percentage of the distributable revenue equal to the percentage ratio that the population of such city, town or village bears to the total population of the incorporated area of the taxing county and to each city, town or village located partly within the taxing county; a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the city, town or village located within the taxing county bears to the total population of the incorporated area of the taxing county; except that no city, town or village shall annually receive not less than an amount equal to the net revenue derived from its city cigarette tax in the year 1967.

(L. 1967 1st Ex. Sess. p. 872 § 2)

**Federal decennial census results to be used for distribution of revenue from cigarette tax, county sales tax and motor vehicle fuel tax, when.**

66.351. For the purpose of distributing taxes under the provisions of Section 30(a) of Article IV of the State Constitution and sections 66.350 and 66.620, the results of any federal decennial census shall not be considered final when initially certified by the United States government to the director of revenue. If such initial certification is received by the director prior to the first day of July, the census results shall be used for distributions made on or after January first of the next year. If such initial certification is received on or after the first day of July, the census results shall be used for distributions made on or after July first of the next year.

(L. 1992 H.B. 1709 § 1)

**City cigarette tax abolished if county cigarette tax levied.**

66.360. In the event such county levies such a tax no incorporated municipality located within such county shall levy a tax on the sale of cigarettes made of tobacco or any substitute for tobacco sold within the limits of the municipality.

(L. 1967 1st Ex. Sess. p. 872 § 3)

**Revenue, how used.**

66.370. The revenue received from the collection of the tax on the sale of cigarettes in the part of the county outside incorporated cities shall be used for police and law enforcement purposes in the part of the county outside incorporated cities.

(L. 1967 1st Ex. Sess. p. 872 § 4)

**Tax stamps, how affixed--state director of revenue to promulgate regulations, violation a misdemeanor--rules, promulgation, procedure.**

66.380. 1. The tax shall be paid and stamps affixed in the same manner as is provided by chapter 149 for the state cigarette tax; except that no discount shall be given any wholesaler for affixing stamps or making reports required by the division.

2. The director of revenue of this state shall promulgate reasonable and necessary regulations for the collection of this tax and any violation of such regulation is a misdemeanor and any person convicted of such a misdemeanor shall be punished as provided by law. No rule or portion of a rule promulgated under the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of section 536.024.

(L. 1967 1st Ex. Sess. p. 872 § 5, A.L. 1993 S.B. 52, A.L. 1995 S.B. 3)

**Convention and tourism tax authorized (St. Louis County).**

66.390. 1. The governing body of any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants may levy a tax not to exceed three percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels situated within such county. Such tax should be known as a "Convention and Tourism Tax" and shall be deposited by the county treasurer in what shall be known as the "Convention and Tourism Fund". As used herein, "transient guests" means person or persons who occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

2. The person, firm or corporation, subject to the tax imposed by this section, shall collect the tax from the transient guests, and each such transient guest shall pay the amount of such tax to the person, firm or corporation directed to collect the tax imposed herein.

3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in addition to any and all other taxes and licenses.

4. The governing body may establish reasonable rules and regulations governing procedures for collecting and reporting of the tax.

5. The governing body may provide in the ordinance levying the tax that from every remittance of the tax made, the person required to so remit may deduct and retain an amount equal to two percent of the taxes collected.

6. The ordinance shall establish procedures for refunds and penalties on delinquent taxes.

(L. 1975 H.B. 218, A.L. 1991 S.B. 34)

**Delinquent taxes, interest rate authorized.**

66.391. The governing body imposing the tax pursuant to the provisions of section 66.390 may provide for interest not to exceed two percent per month on delinquent taxes.

(L. 1980 H.B. 1757)

**Revenue from convention and tourism tax (St. Louis County) how used.**

66.395. 1. Except as otherwise provided in subsection 2 of this section, the revenues received from the convention and tourism tax shall be used:

- (1) To adopt plans, policies and programs to promote convention and tourist business;
- (2) To work with other agencies, bureaus, boards and associations to promote conventions and tourist business; and
- (3) To contract with any public or private agency, individual, partnership, association, corporation, or other legal entity for the furnishing\* of services and supplies for such promotion.

2. Upon the establishment of a regional economic development district as provided in section 67.600, and the imposition of the sales tax authorized by section 67.600, all revenues received from the convention and tourism tax shall be paid to the regional convention and visitors commission established under section 67.610 for its use as provided in section 67.610.

(L. 1975 H.B. 218 § 66.400, A.L. 1982 S.B. 711)

Effective 5-20-82

\*Word "furnishings" appears in original rolls.

**Appropriations from convention and tourism tax, limitation on.**

66.398. The governing body of any county adopting a tax pursuant to the provisions of sections 66.390 to 66.398 shall appropriate money from the convention and tourism fund for no other purposes than set forth in section 66.395.

(L. 1975 H.B. 218 § 66.405)

**Contingent fund for prosecuting attorney established--funds, howexpended (Jackson County).**

66.400. Notwithstanding the provisions of section 56.330, the director of the department of revenue and administration of each county of the first class having a charter form of government and containing all or part of a city having a population of four hundred fifty thousand or more shall set aside the prosecuting attorney's fees to be used as a contingent fund for the prosecuting attorney for the payment of the incidental expenses in bringing parties and witnesses from other states or countries and in properly preparing cases for trial, attending trial on changes of venue, attending at the taking of depositions, in printing briefs, and appearing before the appellate courts of the state,

and generally the expenses he is put to in the proper and vigorous prosecution of the duties of his office. The fund shall be paid out as needed to the prosecuting attorney by the director of the department upon warrant of the prosecuting attorney approved and signed by a judge of the circuit court of said county.

(L. 1974 H.B. 1381 § 1)

**Water service line fee--voter approval required--administration(including St. Louis County).**

66.405. 1. If approved by a majority of the voters voting on the proposal, a county of the first classification having a population of over nine hundred thousand inhabitants may, by ordinance, levy and impose annually, upon water service lines providing water service to residential property having four or fewer dwelling units, on a countywide basis, including both the incorporated and unincorporated areas of such county, a fee not to exceed one dollar per month or an equivalent rate collected at some other interval.

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

For the purpose of repair or replacement of water lines extending from the water main to a residential dwelling due to failure of the line or for road relocation, shall ..... County be authorized to impose a fee not to exceed one dollar per month or an equivalent rate collected at some other interval upon all water service lines providing water service within the county to residential property having four or fewer dwelling units for the purpose of paying for the costs of necessary water service line repairs, replacements or relocations caused by improvements to public right-of-way?

[ ] YES [ ] NO

3. For the purpose of this section, a water service line may be defined by local ordinance, but may not include the water meter or exceed that portion of water piping and related valves and connectors which extends from the water mains owned by the utility or municipality distributing public water supply to the first opportunity for a connection or joint beyond the point of entry into the premises receiving water service, and may not include facilities owned by the utility or municipality distributing public water supply. For purposes of this section, repair may be defined and limited by local ordinance, and may include replacement, repairs or relocation when made necessary by improvements to public right-of-way.

4. If a majority of the voters voting thereon approve the proposal authorized in subsection 1 of this section, the governing body of the county may enact an ordinance for the collection of such fee. The funds collected pursuant to such ordinance shall be deposited in a special account to be used solely for the purpose of paying for the reasonable costs associated with and necessary to administer and carry out the water service line repairs as defined in the ordinance and, if sufficient revenues are available, to reimburse the necessary costs of water service line repair, replacement or relocation made necessary by public right-of-way improvements.

5. The county may contract with any provider of water service in the county to bill and collect such fees along with bills for water service and to pursue collection of such amounts through

discontinuance of service as may be directed by the county. The county may establish, as provided in the ordinance, regulations necessary for the administration of collections, claims, repairs, relocations, replacements and all other activities necessary and convenient for the implementation of any ordinance adopted and approved pursuant to this section. The county may administer the program or may contract with one or more persons, through a competitive process, to provide for administration of any portion of implementation activities of any ordinance adopted and approved pursuant to this section, and reasonable costs of administering the program may be paid from the special account established pursuant to this section.

(L. 1999 H.B. 450 merged with S.B. 160 & 82)

Effective 6-14-99 (S.B. 160 & 82)

6-29-99 (H.B. 450)

\*Word "of" appears here in H.B. 450, 1999

**Municipal fire departments, vote required to dissolve, eliminate, merge, or terminate (St. Charles County, St. Charles city).**

66.411. No county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants shall dissolve, eliminate, merge, or terminate a municipal fire department of any home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants, until it has been submitted to an election of the voters residing within the home rule city with more than sixty thousand three hundred but fewer than sixty thousand four hundred inhabitants, and assented to by a majority vote of the voters of the city voting on the question.

(L. 2005 S.B. 210)

**Definitions.**

66.500. As used in sections 66.500 to 66.516, the following terms mean:

- (1) "County", a constitutional charter county containing the major portion of a city with a population of at least three hundred fifty thousand inhabitants;
- (2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter\* 311 notwithstanding;
- (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at retail and has at least five hundred thousand dollars in annual sales;
- (4) "Governing body", the body charged with governing the county;
- (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises and delivered to the purchaser (excluding sales tax);
- (6) "Hotel, motel or tourist court", any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being

so provided, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests or permanent guests and having more than eight bedrooms furnished for the accommodations of such guests. Sleeping accommodations consisting of one bedroom or more that rent for less than twenty dollars per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or tourist court" for the purposes of this act\*\*;

(7) "Person", any individual, corporation, partnership or other entity;

(8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist court for thirty-one days or less during any calendar quarter.

(L. 1989 S.B. 295 & 312 § 15)

\*Word "section" appears in original rolls.

\*\*"This act" (S.B. 295 & 312, 1989) contained numerous sections. Consult Disposition of Sections table for a definitive listing.

**Sports facility maintenance tax submitted to voters--rate of tax--deposit in sports facility maintenance tax fund,purpose--distribution of revenue--percentage to neighborhoodtourist development fund, established, purpose.**

66.502. 1. The governing body of any county may submit a proposition to the voters of such county who reside outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants to levy:

(1) A tax not to exceed five and one-half percent of the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels, motels and tourist courts located within the county and situated outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants involved, and doing business within that portion of such county (excluding sales tax); and

(2) A tax not to exceed one and three-fourths percent of the gross receipts derived from the retail sales of food by every person operating a food establishment within the county and situated outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants.

2. Such taxes shall be known as the "sports facility maintenance tax" and when collected shall be deposited by the county treasurer in a separate fund to be known as the "Sports Facility Maintenance Fund". The governing body of the county shall appropriate from the sports facility maintenance fund as provided in sections 66.500 to 66.516.

3. Not less than ten percent of the proceeds of any tax imposed under subdivision (1) of this section and section\* 92.327 shall be appropriated to a fund that hereby shall be established and called the "Neighborhood Tourist Development Fund". And not less than ten percent of the proceeds of any tax imposed under subdivision (1) of section 92.327 shall be appropriated to such fund. Such moneys from said funds shall be paid to not-for-profit neighborhood organizations with whom the

county has contracted, and which are incorporated in the state of Missouri and located within the county limits of such county established for the purpose of promoting such neighborhood through cultural, social, ethnic, historic, educational, and recreational activities in conjunction with promoting such city as a convention, visitors and tourist center.

(L. 1989 S.B. 295 & 312 § 16)

\*Words "and section" do not appear in original rolls.

**Voter approval of tax required.**

66.504. The governing body of any county may, by adopting an ordinance or order, impose the sports facility maintenance tax, but no ordinance enacted pursuant to the authority granted by the provisions of sections 66.500 to 66.516 shall be effective unless the governing body of the county submits to the voters of the county who reside outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants at a general or primary election or at a special election called for that purpose, a proposal to authorize the governing body of the county to impose the sports facility maintenance tax.

(L. 1989 S.B. 295 & 312 § 17)

**Ballot, form.**

66.506. Such proposition shall be submitted to the voters in substantially the following form at such election:

Shall a sports facility maintenance tax of ..... percent on the amount of sales or charges for all rooms paid by the transient guests of hotels, motels and tourist courts and ..... percent on the gross receipts derived from the retail sales of food at a food establishment be levied in the county of ..... outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants to provide funds for the maintenance of sports facilities within the county?

[ ] YES [ ] NO

(L. 1989 S.B. 295 & 312 § 18)

**Majority vote required.**

66.508. In the event that a majority of the qualified voters voting on the proposition in such county at such election approve the proposition, then the ordinance or order shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax authorized by sections 66.500 to 66.516 unless and until the governing body of the county shall again have submitted another proposal to authorize the imposition and collection of the tax, and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1989 S.B. 295 & 312 § 19)

**Gross receipts tax on certain businesses, prohibited, when.**

66.510. In the event a tax is lawfully imposed under sections 66.500 to 66.516, no gross receipts tax imposed solely on hotels, motels or tourist courts or cafes, cafeterias, lunchrooms or restaurants shall be levied or collected by any city within the county and outside the corporate limits of a city with a population of at least three hundred fifty thousand inhabitants so long as the tax imposed under sections 66.500 to 66.516 remains in effect.

(L. 1989 S.B. 295 & 312 § 20)

**Revenue from tax, purposes, how used.**

66.512. The revenues received from the tax authorized under sections 66.500 to 66.516 shall be used exclusively for the maintenance of public sports facilities within the county in which it is collected. Funds shall be appropriated as required by the operating authority of eligible sports facilities and for any purposes beneficial to the community, and in furtherance of convention, tourism and recreational activities within the general area.

(L. 1989 S.B. 295 & 312 § 21)

**Provisions, exemptions and confidentiality of state sales tax to apply--exemption certificates form--collection of tax, deduction allowed for collection--refunds and penalties.**

66.514. 1. All applicable provisions contained in sections 144.010 to 144.510, governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by sections 66.500 to 66.516, except as modified in sections 66.500 to 66.516.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 66.500 to 66.516.

3. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.510 for the administration and collection of the state sales tax shall satisfy the requirements of sections 66.500 to 66.516, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from the tax imposed by sections 66.500 to 66.516.

4. The person, firm or corporation subject to any tax imposed pursuant to sections 66.500 to 66.516 shall collect the tax from the transient guests and patrons of the food establishment and each such transient guest and patron of the food establishment shall pay the amount of the tax due to the person, firm or corporation required to collect the tax. The county shall permit the person required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. The county governing body may either require the county collector to collect the tax imposed by sections 66.500 to 66.516 or may enter into an agreement with the director of revenue to have the director collect such tax on behalf of the county. In the event such an

agreement is entered into, the director of revenue shall perform all functions incident to the collection, enforcement and operation of such tax, and the director shall collect the tax on behalf of the county and shall transfer the funds collected to the county collector, except for an amount not less than one percent nor more than three percent, which shall be retained by the director for costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and reported upon such forms and under such administrative rules and regulations as the director may prescribe. All refunds and penalties as provided in sections [144.010](#) to [144.525](#) are hereby made applicable to violations of sections [66.500](#) to [66.516](#).

(L. 1989 S.B. 295 & 312 § 22)

**Refund or absorption of tax, prohibited.**

[66.516](#). It is unlawful for any person to advertise or hold out or state to the public or to any transient guest or food establishment patron directly or indirectly, that the tax or any part thereof imposed by sections [66.500](#) to [66.516](#), and required to be collected by that person, will be absorbed by that person, or anyone on behalf of that person, or that it will not be separately stated and added to the price of the sleeping room or food establishment bill, or if added, that it or any part thereof will be refunded.

(L. 1989 S.B. 295 & 312 § 23)

**County sales tax authorized, when--form of ballot--rate--use of brackets authorized (St. Louis County).**

[66.600](#). 1. The governing body of any county of the first class having a charter form of government and having a population of nine hundred thousand or more may, by adopting an ordinance, impose a countywide sales tax for the benefit of both the incorporated and the unincorporated areas of the county; except that no ordinance enacted pursuant to the authority granted by the provisions of sections [66.600](#) to [66.630](#) shall be at variance with the provisions as set forth in sections [66.600](#) to [66.630](#); and no ordinance shall be effective unless the governing body of the county submits to the voters of the county, at a countywide general or primary election or at a special election called for that purpose, a proposal to authorize the governing body of the county to impose a tax under the provisions of sections [66.600](#) to [66.630](#). The ballot of submission shall contain, but not be limited to, the following language:

For the sales tax

Against the sales tax

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the tax under the provisions of sections [66.600](#) to [66.630](#), and such proposal is approved by a majority

of the qualified voters voting thereon. If a county sales tax is imposed by the governing body of a county, no city sales tax may be imposed by any city, town or village which is wholly or partially within the county, pursuant to the provisions of sections [94.500](#) to [94.550](#), so long as the county sales tax is in effect within the city, town or village, and any city sales tax which may have been enacted prior to the effective date of the county sales tax as set forth in sections [66.600](#) to [66.630](#) shall be void and of no effect for that part of the city, town or village that is located within the taxing county on and after the effective date of the county sales tax as set forth in sections [66.600](#) to [66.630](#), but shall again become effective without further action if the county sales tax is repealed or becomes otherwise inapplicable within such city, town or village.

2. The sales tax may be imposed at a rate of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting the tax, if the property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#).

(L. 1977 S.B. 234 § 1, A.L. 1978 H.B. 1642, S.B. 490, A.L. 1991 H.B. 29 merged with S.B. 34)

**Collection of sales tax may be assigned by director of revenue with consent of county to county--powers and duties of county.**

[66.601](#). The duties of the director of revenue with respect to the allocation, division and distribution of sales and use tax proceeds determined to be due any county of the first classification having a charter form of government and having a population of nine hundred thousand or more inhabitants and all municipalities within such county, resulting from taxes levied or imposed under the authority of sections [66.600](#) to [66.630](#), section 144.748, and sections [94.850](#) to [94.857](#), may be delegated to the county levying the county sales tax under sections [66.600](#) to [66.630](#), at the discretion of the director of revenue and with the consent of the county. Notwithstanding the provisions of section [32.057](#) to the contrary, if such duties are so assigned, the director of revenue shall furnish the county with sufficient information to perform such duties in such form as may be agreed upon by the director and the county at no cost to the county. The county shall be bound by the provisions of section [32.057](#), and shall use any information provided by the director of revenue under the provisions of this section solely for the purpose of allocating, dividing and distributing such sales and use tax revenues. The county shall exercise all of the director's powers and duties with respect to such allocation, division and distribution, and shall receive no fee for carrying out such powers and duties.

(L. 1993 H.B. 618 § 1)

**CROSS REFERENCE:**

Municipalities in St. Louis County, additional sales tax for capital improvement purposes, [94.890](#)

**County sales tax trust fund created--tax revenue, how distributed--boundary changes, effect.**

[66.620](#). 1. All county sales taxes collected by the director of revenue under sections [66.600](#) to [66.630](#) 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 Sales Tax Trust Fund". The moneys in the county 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 fund which was collected in each county imposing a county sales tax, 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 the county and all expenditures of funds arising from the county sales tax trust fund shall be by an appropriation act to be enacted by the legislative council of the county, and to the cities, towns and villages located wholly or partly within the county which levied the tax in the manner as set forth in sections [66.600](#) to [66.630](#).

2. In any county not adopting an additional sales tax and alternate distribution system as provided in section [67.581](#), for the purposes of distributing the county sales tax, the county shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which had a city sales tax in effect under the provisions of sections [94.500](#) to [94.550](#) on the day prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which had a city sales tax approved by the voters of such city under the provisions of sections [94.500](#) to [94.550](#) on the day prior to the effective date of the county sales tax. For the purposes of determining the location of consummation of sales for distribution of funds to cities, towns and villages in group A, the boundaries of any such city, town or village shall be the boundary of that city, town or village as it existed on March 19, 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which did not have a city sales tax in effect under the provisions of sections [94.500](#) to [94.550](#) on the day prior to the adoption of the county sales tax ordinance, and shall also include all unincorporated areas of the county which levied the tax; except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which did not have a city sales tax approved by the voters of such city under the provisions of sections [94.500](#) to [94.550](#) on the day prior to the effective date of the county sales tax and shall also include all unincorporated areas of the county which levied the tax.

3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and villages in group A the taxes based on the location in which the sales were deemed consummated under section [66.630](#) and subsection 12 of section [32.087](#). Except for distribution governed by section [66.630](#), after deducting the distribution to the cities, towns and villages in group A, the director of revenue shall distribute the remaining funds in the county sales tax trust fund to the cities, towns and villages and the county in group B as follows: To the county which levied the tax, a percentage of the distributable revenue equal to the percentage ratio that the population of the unincorporated areas of the county bears to the total population of group B; and to each city, town or village in group B located wholly within the taxing county, a percentage of the distributable revenue

equal to the percentage ratio that the population of such city, town or village bears to the total population of group B; and to each city, town or village located partly within the taxing county, a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the city, town or village located within the taxing county bears to the total population of group B.

4. From and after January 1, 1994, the director of revenue shall distribute to the cities, towns and villages in group A a portion of the taxes based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance with the formula described in this subsection. After deducting the distribution to the cities, towns and villages in group A, the director of revenue shall distribute funds in the county sales tax trust fund to the cities, towns and villages and the county in group B as follows: To the county which levied the tax, ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio that the population of unincorporated areas of the county bears to the total population of group B; and to each city, town or village in group B located wholly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of such city, town or village bears to the total population of group B; and to each city, town or village located partly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of that part of the city, town or village located within the taxing county bears to the total population of group B.

5. (1) For purposes of administering the distribution formula of subsection 4 of this section, the revenues arising each year from sales occurring within each group A city, town or village shall be distributed as follows: Until such revenues reach the adjusted county average, as hereinafter defined, there shall be distributed to the city, town or village all of such revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993; and once revenues exceed the adjusted county average, total revenues shall be shared in accordance with the redistribution formula as defined in this subsection.

(2) For purposes of this subsection, the "adjusted county average" is the per capita countywide average of all sales tax distributions during the prior calendar year reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993; the "redistribution formula" is as follows: During 1994, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. During 1995, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality

that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. From January 1, 1996, until January 1, 2000, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. From and after January 1, 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply, except that the percentage computed for sales arising within the municipalities shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the adjusted county average by at least twenty-five percent.

(3) For purposes of applying the redistribution formula to a municipality which is partly within the county levying the tax, the distribution shall be calculated alternately for the municipality as a whole, except that the factor for annexed portion of the county shall not be applied to the portion of the municipality which is not within the county levying the tax, and for the portion of the municipality within the county levying the tax. Whichever calculation results in the larger distribution to the municipality shall be used.

(4) Notwithstanding any other provision of this section, the fifty percent of additional sales taxes as described in section [99.845](#) arising from economic activities within the area of a redevelopment project established after July 12, 1990, pursuant to sections [99.800](#) to [99.865](#), while tax increment financing remains in effect shall be deducted from all calculations of countywide sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in calculating the amounts distributed or distributable to the municipality. Further, any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality and any other political subdivision which provides for an appropriation of incremental sales tax revenues to the special allocation fund of a tax increment financing project while tax increment financing remains in effect shall continue to be in full force and effect and the sales taxes so appropriated shall be deducted from all calculations of countywide sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in calculating the amounts distributed or distributable to the municipality. In addition, and notwithstanding any other provision of this chapter to the contrary, economic development funds shall be distributed in full to the municipality in which the sales producing them were deemed consummated. Additionally, economic development funds shall be deducted from all calculations of countywide sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the municipality. As used in this subdivision, the term "economic development funds"

means the amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations under any agreement authorized by chapter 100, entered into or adopted prior to September 1, 1993, between a municipality and another public body. The cumulative amount of economic development funds allowed under this provision shall not exceed the total amount necessary to amortize the obligations involved.

6. If the qualified voters of any city, town or village vote to change or alter its boundaries by annexing any unincorporated territory included in group B or if the qualified voters of one or more city, town or village in group A and the qualified voters of one or more city, town or village in group B vote to consolidate, the area annexed or the area consolidated which had been a part of group B shall remain a part of group B after annexation or consolidation. After the effective date of the annexation or consolidation, the annexed or consolidated city, town or village shall receive a percentage of the group B distributable revenue equal to the percentage ratio that the population of the annexed or consolidated area bears to the total population of group B and such annexed area shall not be classified as unincorporated area for determination of the percentage allocable to the county. If the qualified voters of any two or more cities, towns or villages in group A each vote to consolidate such cities, towns or villages, then such consolidated cities, towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630, population shall be as determined by the last federal decennial census or the latest census that determines the total population of the county and all political subdivisions therein. For the purpose of calculating the adjustment based on the percentage of unincorporated county population which is annexed after April 1, 1993, the accumulated percentage immediately before each census shall be used as the new percentage base after such census. After any annexation, incorporation or other municipal boundary change affecting the unincorporated area of the county, the chief elected official of the county shall certify the new population of the unincorporated area of the county and the percentage of the population which has been annexed or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its governing body cease to be a part of group A and become a part of group B. Within ten days after the adoption of the ordinance transferring the city, town or village from one group to the other, the clerk of the transferring city, town or village shall forward to the director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its former group shall cease and as a part of its new group shall begin on the first day of January of the year following notification to the director of revenue, provided such notification is received by the director of revenue on or before the first day of July of the year in which the transferring ordinance is adopted. If such notification is received by the director of revenue after the first day of July of the year in which the transferring ordinance is adopted, then distribution to such city as a part of its former group shall cease and as a part of its new group shall begin the first day of July of the year following such notification to the director of revenue. Once a group A city, town or village becomes a part of group B, such city may not transfer back to group A.

7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of the municipality shall forward to the director of revenue, by registered mail, a certified copy of the

ordinance adding or detaching territory from the municipality. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections [66.600](#) to [66.630](#) shall be redistributed and allocated in accordance with the provisions of this section on the effective date of the change of the municipal boundary so that the proper percentage of group B distributable revenue is allocated to the municipality in proportion to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to the effective date of the county sales tax as set forth in sections [66.600](#) to [66.630](#), the newly incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated municipality shall forward to the director of revenue, by registered mail, a certified copy of the incorporation election returns and a map of the municipality clearly showing the boundaries thereof. The certified copy of the incorporation election returns shall reflect the effective date of the incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by sections [66.600](#) to [66.630](#) shall be distributed and allocated in accordance with the provisions of this section on the effective date of the incorporation.

8. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue 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 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Except as modified in sections [66.600](#) to [66.630](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [66.600](#) to [66.630](#).

(L. 1977 S.B. 234 § 5, A.L. 1979 H.B. 717, A.L. 1980 S.B. 693, A.L. 1983 H.B. 273, A.L. 1984 H.B. 1214 & 1319, A.L. 1987 H.B. 210, A.L. 1991 H.B. 29, A.L. 1993 H.B. 618, A.L. 1994 H.B. 1481 merged with S.B. 685)

Effective 5-10-94 (S.B. 685)

8-28-94 (H.B. 1481)

CROSS REFERENCE:

Federal census results to be used for distribution of revenue, when, [66.351](#)

**Taxes on motor vehicles, trailers, boats and outboard motors--how collected and distributed (St. Louis County).**

[66.630](#). 1. County sales taxes imposed pursuant to sections [66.600](#) to [66.630](#) on the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted

by the seller, but shall be collected by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a county imposing a county sales tax. The amounts so collected, less the one percent collection cost, shall be deposited in the county sales tax trust fund to be distributed in accordance with section 66.620 until March 31, 1988. Beginning April 1, 1988, seventy-five percent of the distributable sales tax revenue shall be distributed in accordance with section 66.620. The remaining twenty-five percent of the distributable sales tax revenue shall be held in an interest-bearing account and, less annual costs of distribution, shall be distributed monthly to each city, town or village and the county based upon the number of transactions occurring within each city, town or village and the unincorporated area of the county during the preceding month as reported to the department of revenue in the monthly dealer sales report subject, however, to the redistribution formula defined in section 66.620 and, except that any city, town or village and the county contained in group B as defined in section 66.620 shall have distributed to it by the director of revenue its share of the remaining twenty-five percent as calculated herein in accordance with section 66.620. The cost incurred by the department of revenue for distribution shall be paid by each city, town or village in proportion to the number of transactions occurring within its boundaries and shall be deducted annually from such distributable revenue. In the event that an alternative distribution system is adopted pursuant to section 67.581, all of the moneys collected under this section shall be distributed in accordance with that formula. The purchase or sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address of the applicant.

2. As used in this section, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

(L. 1977 S.B. 234 § 6, A.L. 1985 H.B. 280, et al., A.L. 1987 H.B. 210, A.L. 1991 H.B. 29, A.L. 1993 H.B. 618)

**Certain counties of first classification with required population may adopt alternative form of constitutional charter, procedure, ballot form (Boone, Clay, Greene, Franklin, Jefferson).**

66.700. Pursuant to Section 9 of Article VI of the State Constitution, any county of the first classification which has a population of more than one hundred thousand inhabitants but less than two hundred thousand inhabitants, and any county of the first classification which contains a city with a population of one hundred thousand or more inhabitants which adjoins no other county of the first classification, and any county which has a population of less than one hundred thousand inhabitants and adjoins any county with a population of nine hundred thousand or more inhabitants, and any county of the first classification with a population of at least one hundred thousand but less than one hundred twenty thousand, and any county which has a population of less than two hundred thousand inhabitants and adjoins any county with a population of nine hundred thousand or more inhabitants, may adopt an alternative form of government and frame a county constitution for the vesting of any and all powers the general assembly has the authority to confer, provided such powers are consistent with the constitution of this state and not limited or denied by either the county constitution or by laws of this state, except those powers to regulate and provide for free and open elections. A county approving the alternative form of government and adopting a county constitution

in the manner prescribed by sections 66.700 to 66.710 shall only impose such taxes as it is authorized by the constitution and law to impose. The county commission of such a county may authorize the submission of the question set forth in sections 66.700 to 66.710 by placing such question on the ballot at a county or state general, primary or special election as set by the county commission. The circuit judges of the circuit where such county is located shall establish a county constitution commission to develop a county constitution if the qualified voters of the county, at a county or state general, primary or special election, approve the following question:

Shall a commission be chosen by the ..... circuit court (circuit number) to frame a county constitution which shall be submitted to the voters of ..... County (county's name)?

YES  NO

The election authority shall certify the results of the election to the county commission of the county and the circuit court where such county is located. If a majority of the votes cast by the qualified voters voting thereon are in favor of the proposal, then the circuit judges of the circuit where such county is located shall establish a commission in the manner prescribed in section 66.703. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, the circuit judges shall not establish a county constitution.

(L. 1993 H.B. 551 & 552 § 2 subsec. 1 and S.B. 67 § 10 subsec. 1 merged with S.B. 88 § 1 subsec. 1)

**Commission, appointed by circuit court to frame county constitution, members, qualifications, when.**

66.703. In any county where the question submitted pursuant to section 66.700 is approved, the circuit judges of the circuit where such county is located shall, within sixty days after certification of the election results by the election authority, appoint a commission to frame the county constitution, consisting of fourteen residents of the county, who shall serve without pay, and be equally divided between the two political parties casting the greater number of votes for governor at the last preceding gubernatorial election.

(L. 1993 H.B. 551 & 552 § 2 subsec. 2 merged with S.B. 67 § 10 subsec. 2 merged with S.B. 88 § 1 subsec. 2)

**Constitution effective, when--election to be held, when--may be by mail ballot--separate vote may be held on parts or alternatives--ballot form.**

66.705. 1. The county constitution framed by the commission shall take effect on the day fixed therein and shall supersede any existing charter, county constitution or government, if approved by the majority of the qualified voters of the county voting thereon. The county constitution shall be submitted by the county constitution commission to the election authority of the county not later than thirty days after the completion of the county constitution or more than one year from the date of the selection of the county constitution commission by the circuit court. The election authority of the county shall conduct the election at the next available election authorized under state law. The election shall be conducted under the provisions of chapter 115 and may, at the request of the

county constitution commission, be conducted by mail ballot. The commission may submit for separate vote any parts of the county constitution, or any alternative sections or articles, and the alternative sections or articles receiving the larger affirmative vote shall prevail if a charter is adopted.

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

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

Shall ..... County adopt the proposed county constitution?

[ ] YES [ ] NO

If a majority of the votes cast by the qualified voters voting thereon are in favor of the proposal, then the county constitution shall be adopted. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, the county constitution shall not be adopted. No county constitution shall be submitted to the voters of the county within two years after the election at which a county constitution was defeated, and prior to resubmitting the question of whether to adopt a county constitution to the voters pursuant to this subsection, the county commission shall resubmit the question set forth in section [66.700](#) to the qualified voters of the county and a majority of the votes cast by the qualified voters voting thereon shall be in favor of the proposal.

(L. 1993 H.B. 551 & 552 § 2 subsecs. 3, 4, 5 merged with S.B. 67 § 10 subsecs. 3, 4, 5 merged with S.B. 88 § 1 subsecs. 3, 4, 5)

#### **Constitution certificates as ratified to be filed where.**

[66.707](#). Duplicate certificates shall be made, setting forth the county constitution adopted and its ratification, signed by the election authority of the county after canvassing election returns. One of such certified copies shall be deposited in the office of the secretary of state and the other, after being recorded in the records of the county, shall be deposited among the archives of the county and all courts shall take judicial notice thereof. This section shall also apply to any amendment to the county constitution.

(L. 1993 H.B. 551 & 552 § 2 subsec. 6 merged with S.B. 67 § 10 subsec. 6 merged with S.B. 88 § 1 subsec. 6)

#### **Amendments to the county constitution, procedure, effective when.**

[66.710](#). All amendments to such county constitution shall be approved by the voters and shall become part of the county constitution at the time and under the conditions fixed in the amendments.

(L. 1993 H.B. 551 & 552 § 2 subsec. 7 merged with S.B. 67 § 10 subsec. 7 merged with S.B. 88 § 1 subsec. 7)

**Certain counties of the first classification may adopt alternative form of constitutional charter, procedure--constitution effective when.**

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

Shall a commission be chosen by the ..... circuit court (circuit number) to frame a county constitution which shall be submitted to the voters of ..... County (county's name)?

YES  NO

The election authority shall certify the results of the election to the county commission of the county and the circuit court where such county is located. If a majority of the votes cast by the qualified voters voting thereon are in favor of the proposal, then the circuit judges of the circuit where such county is located shall establish a commission in the manner prescribed in subsection 2 of this section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, the circuit judges shall not establish a county constitution.

2. In any county where the question submitted pursuant to subsection 1 of this section is approved, the circuit judges of the circuit where such county is located shall, within sixty days after certification of the election results by the election authority, appoint a commission to frame the county constitution, consisting of fourteen residents of the county who shall serve without pay and be equally divided between the two political parties casting the greater number of votes for governor at the last preceding gubernatorial election.

3. The county constitution framed by the commission shall take effect on the day fixed therein and shall supersede any existing county constitution or government, if approved by the majority of the qualified voters of the county voting thereon. The county constitution shall be submitted by the county constitution commission to the election authority of the county not later than thirty days after the completion of the county constitution or more than one year from the date of the selection of the county constitution commission by the circuit court. The election authority of the county shall conduct the election at the next available election authorized under state law. The election shall be conducted under the provisions of chapter 115 and may, at the request of the county constitution commission, be conducted by mail ballot. The commission may submit for separate vote any parts of

the county constitution, or any alternative sections or articles, and the alternative sections or articles receiving the larger affirmative vote shall prevail if a constitution is adopted.

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

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

Shall ..... County adopt the proposed county constitution?

[ ] YES [ ] NO

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

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

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

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

(L. 1994 S.B. 700 § 1)

\*\*"This act" (S.B. 700, 1994) contained numerous sections. Consult Disposition of Sections table for a definitive listing.



Missouri General Assembly

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